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**Негосударственное образовательное учреждение высшего образования
 «Школа управления СКОЛКОВО»**



Утверждено
 Ректор С.С. Писарев
 «16» января 2025 г.

**РАБОЧАЯ ПРОГРАММА ДИСЦИПЛИНЫ
 Правовые аспекты международного налогообложения / Peculiarities of
 International Taxation**

Направление подготовки	38.03.02 Менеджмент
Квалификация выпускника	Бакалавр
Образовательная программа	Управление и предпринимательство
Форма обучения	Очная
Рабочая программа дисциплины разработана	Tamara Ivanova

Трудоемкость		Контактная работа		Самостоятельная работа	Форма контроля	Семестр/кв арtilь
з.е.	часы	лекции	семинарские занятия			
2	72	24	24	24	Экзамен	2/3

**Москва
 2025**

1. АННОТАЦИЯ ДИСЦИПЛИНЫ

Reflecting upon a phenomenon of “taxes”, a mysterious concept for many, one may assume that it is just a collection of people’s monies by the government. But it is more than that.

Indeed, understanding international taxation is crucial in today's globalized world, particularly for businesses, in their quest of double taxation avoidance, optimizing tax liabilities and making informed business decisions. It is also applicable to individual financial plans, in terms of expatriate tax planning, foreign investment and income and cross-border transactions. Thus, in the first part of the course, the students shall cover the main concepts, types and elements of taxation in general and its international aspect, such as tax treaties, transfer pricing, foreign tax credits and Controlled Foreign Corporations (CFCs).

However, taxation is also a powerful tool of various policies of a country: economic, social, internal and international. Therefore, students are also suggested to consider key principles that have shaped modern international tax systems. Gaining a holistic understanding of global tax diversity and the strategic considerations that nations adopt in crafting their fiscal policies, students may see that international taxation is a lively and ever-changing phenomenon. For instance, in recent decades, there has been an effort among the G-7 nations to better align their domestic tax laws and to balance their economic interests with the imperative of fostering global economic stability. Thus, one may identify common elements of international taxation for both inbound and outbound taxation.

As nations increasingly intertwine their economic activities, the significance of this framework becomes paramount, demanding a nuanced understanding beyond mere numerical computations. To contextualize the global reach of international taxes, students shall delve into historical precedents that have shaped the foundations of cross-border taxation, from ancient civilizations levying duties on trade routes, then to precedents such as the landmark case of Double Taxation Relief (1928) and finally, to more recent developments in the post-World War II era. Drawing parallels between historical tax systems and contemporary global tax structures allows the students to discern patterns and understand the evolving nature of international taxation.

Students shall also look into the socio-economic implications, the ethical considerations, and the legal dynamics that underpin the complex interplay between nations in matters of taxation.

2. ПЛАНИРУЕМЫЕ РЕЗУЛЬТАТЫ ОСВОЕНИЯ ДИСЦИПЛИНЫ

В случае успешного освоения курса студенты будут:

знать

- relevant terminology and concepts;
- various taxation policies, in relation of various countries / groups of countries.

уметь

- identify the type of a tax and to classify them, pursuant to different jurisdictions.

владеть

- analyze a country (group of countries) taxation policy from the historical, social and legal perspectives.

Дисциплина направлена на развитие следующих компетенций и их индикаторов:

Код компетенции	Формулировка компетенции и/или ее индикатора (ов)
УК-1.	Способен осуществлять поиск, критический анализ и синтез информации, применять системный подход для решения поставленных задач
УК-1-1.	Анализирует задачу, осуществляет ее декомпозицию, определяет приоритетность и этапность действий, направленных на решение задачи
УК-1-2.	Находит и критически анализирует информацию, необходимую для решения поставленной задачи
УК-1-3.	Выбирает оптимальный вариант решения задачи, аргументируя свой выбор
УК-2.	Способен определять круг задач в рамках поставленной цели и выбирать оптимальные способы их решения, исходя из действующих правовых норм, имеющихся ресурсов и ограничений
УК-2-1.	Ставит задачи, необходимые для достижения цели с учетом правовых норм
УК-2-2.	Рассматривает возможные, в том числе нестандартные решения задач, оценивает достоинства и риски возможных решений, выбирает оптимальные решения с учетом ресурсов и ограничений
УК-3.	Способен осуществлять социальное взаимодействие и реализовывать свою роль в команде
УК-3-1.	Знает принципы эффективной командной работы; участвует в распределении ролей в команде, взаимодействует с членами команды в соответствии со своей ролью
УК-3-2.	Участвует в обмене информацией, знаниями и опытом, в презентации результатов работы команды
УК-6.	Способен управлять своим временем, выстраивать и реализовывать траекторию саморазвития на основе принципов образования в течение всей жизни
УК-6-1.	Планирует и решает перспективные задачи собственной деятельности с учетом условий, средств, личностных возможностей, этапов карьерного роста, временной перспективы развития деятельности и требований рынка труда
УК-6-2.	Владеет навыками управления своим временем
УК-6-3.	Проявляет интерес к образованию и использует предоставляемые возможности для приобретения новых знаний и навыков

3. СОДЕРЖАНИЕ И СТРУКТУРА ДИСЦИПЛИНЫ

Название раздела/темы	Всего часов	Трудоемкость (час.) по видам учебных занятий			
		Контактная работа			Самостоятельная работа
		Всего	Лекции	семинары	
Тема 1. System of taxes	8	6	4	2	2
Тема 2. Russian Federation: Taxation System and the System of Taxes	10	6	2	4	4
Тема 3. World Taxation Systems	10	6	4	2	4
Тема 4. A concept of a tax payer	8	6	2	4	2
Тема 5. Tax Treaties	8	6	4	2	2
Тема 6. Taxation as a tool of social policy: fiscal or regulatory function	10	8	4	4	2
Тема 7. Corporate Taxes	8	6	4	2	2
Тема 8. Personal Taxes	10	4		4	6
Итого	72	48	24	24	24

Topic 1. System of taxes

VAT, personal income tax, corporate income tax, real estate tax, capital gains. International Principles of Taxation. Historical Perspective.

Topic 2. Russian Federation: Taxation System and the System of Taxes.

Federal, regional and local taxes. Tax benefits. Tax reform in the Russian Federation: trajectory.

Topic 3. World Taxation Systems

G-7 countries (UK, France, Germany), China, Japan, “Comunidad Andina”, etc.

Topic 4. A concept of a tax payer

Tax reliefs and exemptions. Tax liability: tax avoidance and tax evasion.

Topic 5. Tax Treaties

Tax treaties of several countries: history and implications.

Topic 6. Taxation as a tool of social policy: fiscal or regulatory function

Social taxes. Tax benefits for R&D, tax exemptions for families and professions.

Topic 7. Corporate Taxes

Corporate income tax, capital gains tax, VAT, “social” tax. Taxation of foreign income, CFCs.

Topic 8. Personal Taxes

Personal income tax, inheritance tax, real estate tax, transport tax (International Perspective).

4. ОЦЕНОЧНЫЕ СРЕДСТВА И ПРИМЕРЫ ЗАДАНИЙ ДЛЯ ОЦЕНКИ РЕЗУЛЬТАТОВ ОСВОЕНИЯ ДИСЦИПЛИНЫ

4.1 Текущий контроль

Оценка за курс складывается из следующих видов заданий текущего контроля:

QUIZZES - 25% of final grade

A close reading of the mandatory texts is required each week. Students are expected to annotate the texts.

To increase your familiarity and confidence with the material, you will complete daily quizzes (or brief, informal tests) based on the readings for the course.

CLASS PARTICIPATION - 25% of final grade

During each class, specific sections of the assigned readings and viewings will be discussed. Students are expected to engage in a meaningful conversation, by contributing thoughts and questions on the course materials. In addition to the assigned course materials, students are also expected to acquire basic information on the topics listed in the syllabus prior to each class.

STUDENTS' PRESENTATION - 50% of final grade

4.2 Промежуточная аттестация

The examination will consist of a 90-minute written test that includes the identification of ten quotations from required course readings and a written essay. The use of any electronic devices is prohibited. The student must: 1) Attribute the given quotations; identify the sections of the texts (such as a chapter) where the quotations are taken from as well as their authors, titles, and year of publication. 2) Based on the given quotations, write an essay in English (1000–1500 words) analyzing semantic relationships between the texts where these quotations are taken from.

Assessment Criteria

Grade		Criteria
Excellent (5)	10	can be given for the essay (no less than 1000 words) if 2 elements are present: 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 10 exact quotations, different from the attributed quotations in assignment

	9	<p>can be given for the essay (no less than 1000 words) if 2 elements are present:</p> <ol style="list-style-type: none"> 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 9 exact quotations, different from the attributed quotations in assignment
Good (4)	8	<p>can be given for the essay (no less than 1000 words) if 2 elements are present:</p> <ol style="list-style-type: none"> 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 8 exact quotations, different from the attributed quotations in assignment
	7	<p>can be given for the essay (no less than 1000 words) if 2 elements are present:</p> <ol style="list-style-type: none"> 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 7 exact quotations, different from the attributed quotations in assignment
Satisfactory (3)	6	<p>can be given for the essay (no less than 1000 words) if 2 elements are present:</p> <ol style="list-style-type: none"> 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 6 exact quotations, different from the attributed quotations in assignment
	5	<p>can be given for the essay (no less than 1000 words) if 2 elements are present:</p> <ol style="list-style-type: none"> 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the

		essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 5 exact quotations, different from the attributed quotations in assignment.
Unsatisfactory (2)	4	can be given for the essay (no less than 1000 words) if 2 elements are present: 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 4 exact quotations, different from the attributed quotations in assignment
	3	can be given for the essay (no less than 1000 words) if 2 elements are present: 1) the student identified all quotes correctly; 2) the essay written in accordance with the following requirements: a) in the essay, there is a sequential logic structure (introduction, body, and conclusion); b) the essay demonstrates good knowledge and understanding of all texts analyzed; c) the essay contains at least 3 exact quotations, different from the attributed quotations in assignment
	2	can be given for the essay (no less than 1000 words) if at least one quote is identified incorrectly
	1	can be given for the essay (no less than 1000 words) if at least one quote is identified incorrectly

5. УЧЕБНО-МЕТОДИЧЕСКОЕ И ИНФОРМАЦИОННОЕ ОБЕСПЕЧЕНИЕ ДИСЦИПЛИНЫ

5.1 Литература

Налоги и налогообложение : учебник и практикум для вузов / Г. Б. Поляк [и др.] ; ответственные редакторы Г. Б. Поляк, Е. Е. Смирнова. — 5-е изд., перераб. и доп. — Москва : Издательство Юрайт, 2025. — 433 с. — (Высшее образование). — ISBN 978-5-534-16920-1. — Текст : электронный // Образовательная платформа Юрайт [сайт]. — URL: <https://urait.ru/bcode/559834> (дата обращения: 15.01.2025).

5.2 Электронные образовательные ресурсы

Материалы дисциплины размещены в LMS: <https://l.skolkovo.ru/login/index.php>

5.3 Профессиональные базы данных и информационные справочные системы (при наличии)

Справочная правовая система КонсультантПлюс <https://consultantkhv.ru/o-sisteme/>

Федеральная налоговая служба <https://www.nalog.gov.ru/rn77/>

6. ЛИЦЕНЗИОННОЕ И СВОБОДНО РАСПРОСТРАНЯЕМОЕ ПРОГРАММНОЕ ОБЕСПЕЧЕНИЕ

Операционная система Simple Linux, браузер Yandex браузер, антивирусное ПО Calmantivirus;

Свободно распространяемое ПО, в том числе отечественного производства:

Офисный пакет Libre Office, Okular PDF Reader, 7-Zip Архиватор, GIMP Редактирования фотографий, Inkscape Векторная графика, Blender 3D графика, Kdenlive Видеоредактор, Audacity Аудиоредактор, VLC Медиаплеер, Thunderbird Почтовый клиент, Flameshot Создание скриншотов

7.МАТЕРИАЛЬНО-ТЕХНИЧЕСКОЕ ОБЕСПЕЧЕНИЕ ДИСЦИПЛИНЫ

Учебная аудитория для проведения занятий лекционного типа, оснащенная мультимедийным оборудованием, учебной мебелью, доской или со стенами с маркерным покрытием.

Учебная аудитория для проведения занятий семинарского типа, оснащенная мультимедийным оборудованием, учебной мебелью, доской или со стенами с маркерным покрытием.

Аудитория (коворкинг) для самостоятельной работы оснащенная учебной мебелью, ноутбуками.

Материально-техническое обеспечение аудиторий представлено на официальном сайте <https://bbask.ru/sveden/objects/>