



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

PROGRAMME: B.A., LL.B (HONS.) FYIC

DETAILS OF COURSE OFFERED

ODD SEMESTER (IX) – ACADEMIC YEAR.....

SL. NO	COURSE CODE	COURSE TITLE	L	T	P	CR	CH
1	BL 904.8 BUSINESS LAW (SEMINAR PAPER)	INTERNATIONAL TAXATION LAW	4 PER WEEK		1 PER WEEK	4	

- A. CODE AND TITLE OF THE COURSE: BL 904.8 , INTERNATIONAL TAXATION LAW
- B. COURSE CREDIT : 4 (TOTAL MARKS 200)
- C. MEDIUM OF INSTRUCTION: ENGLISH
- D. COURSE COMPILED BY: MONMI GOHAIN
- E. COURSE INSTRUCTOR: MONMI GOHAIN

1. COURSE OBJECTIVES:

International taxation is the study or determination of tax on a person or business subject to the tax laws of different countries or the international aspects of an individual country's tax laws. International taxation in a simple language means the study of Taxation beyond the National Level. International Tax is best regarded as the body of legal provisions of different countries that covers the tax aspects of cross – border transactions. It can be also understood as can be understood as the study and application of tax on a person or business subject to the tax laws of different countries, or the international aspects of an individual country's tax laws. This wide-ranging field extends over various aspects like tax planning for multinational corporations, transfer pricing, foreign tax credits, cross-border mergers and acquisitions, and tax treaties. To navigate the complexities of a global economy, understanding the scope of international taxation stands as the first step.

The objective is to impart conceptual understanding to the students of the various aspects of International Taxation which is given as under:

1. To understand the application of taxes laws and comparative study of tax laws of various countries
2. To understand the key principles and concepts which govern the landscape of international taxation.
3. To understand various tax law compliance in different jurisdictions and for devising an effective international tax strategy
4. To identify emerging issues in the field of international taxation law.

2. TEACHING METHODOLOGY

The teaching methodology for the above subject will be aim at gaining maximum theoretical as well as practical knowledge about the above subject. Different methods will be used which will help the students to be engaged in the subject apart from classroom teaching. The engagement of the students in the teaching learning process will be helpful for both the student and the teacher to carry on with the subject. It will be in the form of class room teaching and explanation of basic concepts by the teacher. It will also consists of assignment of seminar topics to the students, presentation assignment to the students , group discussions, organization of quiz etc.

3. COURSE LEARNING OUTCOMES

After completion of completion of the course the students are expected to learn the following:

- a. In-depth knowledge about both the theoretical as well as the practical aspect of the course
- b. Take up research topics in the further study in the course
- c. Take up assignments related to the course which they might come across while doing internships and other activities.
- d. Organize various research and practical based activities related to the subject after completion of the course.

4. COURSE EVALUATION METHOD

The course shall be assessed for 200 marks. The Evaluation scheme would be as follows:

Sl. No.	Marks Distribution	
1	Seminar Paper	60 marks
2	Seminar Paper presentation	30 marks
3	Moot Memorial	50 marks
4	Moot Oral	50 marks
5	Attendance in class	10 marks
	Total	200 marks

5. DETAILED STRUCTURE OF THE COURSE

MODULE I

EVOLUTION OF INTERNATIONAL TAXATION

Evolution of International Taxation, Sources and Methods ,Permanence , Jurisdictional perspectives, Customary International Law and International Taxation.

NATURE AND DEFINITION

Principles of International Taxation: Residence Principle, Source Principle and Transfer Pricing, Foreign Tax Credits and Double Taxation Agreements (DTAs), Residence, Source of Income, Permanent Establishment, Tax Treaties.

MODULE II

RELEVANCE OF INTERNATIONAL TAXATION

Importance of International Taxation, International taxation in Cross Border Trade and Investment, Relationship between international Taxation and other socio legal spheres, Cross Border Indirect Taxation, Antiabuse Provisions in International Taxation, Taxation Treaties. Relationship of Tax Treaties and Domestic Law, Individuals and Legal Entities in International Taxation

MODULE III

LEGAL ASPECTS OF INTERNATIONAL TAXATION

Legal Perspectives of International Taxation in USA, China, Germany and Europe, OECD and International Taxation, Global Forum on Transparency and Exchange of Information for Tax Purposes 2000, Global Common Reporting Standard (CRS), Bilateral Tax Conventions, Multilateral Tax Conventions, Agreements Related to General Agreement on Tariffs and Trade (GATT) and World Trade Organization (WTO), Articles of Agreement of International Monetary Fund (IMF). Treaties establishing Free Trade Agreements (FTA), UN Model Convention, US Model Convention

MODULE IV

ISSUES INTERNATIONAL TAXATION

Emerging Consensus on Value Creation Theory and its Practice, Challenges faced by Middle and Low Income Countries in International Taxation, Global Tax Governance, Digitalization of International Taxation, Influence of International Taxation on National Tax Systems, International Taxation and Environment, Consensus on International Tax Rules

INDIA AND INTERNATIONAL TAXATION

Study of various Bilateral and Multilateral Tax Agreements signed by India, Income Tax Act 1961 and International Taxation, Non Resident Principle and International Taxation in India.

6. PRESCRIBED READINGS:

There are several books on international taxation . The preferred books are:

Kamal Garg, '*Bharat's Guide To International Taxation*, 2019

Daksha Baxi, Surajkumar Shetty, '*International Taxation*, 2023

S Rajaratnam & VG Aravindanayagi, '*CLIA Compendium on International Taxation*, 2019

Girish Ahuja & Ravi Gupta, '*Professional Approach To Direct Tax Laws and International Taxation* (In 2 Volumes), 2024

Felix I Lessambo, '*Taxation of International Business Transactions*' 2009

Taxmann's International Taxation Digest, 2019

Roy Rohatgi, Taxmann's International Taxation Vol 1(Principles), 2019

Parthasarathi Shome, '*New Range and Orthodox Concerns in International Taxation*' 2024

Mukesh Butani, '*International Taxation*, 2016

Nishith Desai, '*Bloomsbury' Essays On International Taxation* ', 2020