



## Course and Examination Fact Sheet: Autumn Semester 2023

9,452: International Tax Law

ECTS credits: 4

### Overview examination/s

(binding regulations see below)

decentral - Analog written examination, Analog, Individual work individual grade (100%, 90 Min.)

Examination time: Term time

### Attached courses

Timetable -- Language -- Lecturer

[9,452,1.00 International Tax Law](#) -- English -- [Schoueri Luis Eduardo](#)

### Course information

#### Course prerequisites

None.

#### Learning objectives

Students will be able to apply double tax treaties in a systematic form to various cross-border activities and assess what the tax consequences are of these cross-border activities. Moreover, the students will be able to critically review recent tax policy proposals such as the global minimum tax.

#### Course content

During the course various cases will be discussed with reference to double tax treaties and as far as necessary for the interpretation, domestic tax law will be applied as well. The focus is on double tax treaties in line with the OECD Model Tax Convention.

#### Course structure and indications of the learning and teaching design

Block course.

#### Course literature

Peter Hongler, International Law of Taxation (OUP 2021).

OECD, Model Tax Convention on Income and on Capital: Condensed Version 2017 (18.12.2017; available as PDF [ISBN: 9789264287952] [Download PDF](#))

PPT-Slides (as provided during the classes)

#### Additional course information

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#### Examination information



## Examination sub part/s

### 1. Examination sub part (1/1)

#### Examination modalities

Examination type	Analog written examination
Responsible for organisation	decentral
Examination form	Written exam
Examination mode	Analog
Time of examination	Term time
Examination execution	Synchronous
Examination location	On Campus
Grading type	Individual work individual grade
Weighting	100%
Duration	90 Min.

#### Examination languages

Question language: English

Answer language: English

#### Remark

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#### Examination-aid rule

Open Book

Students are free to choose aids, apart from the following restrictions:

- pocket calculator models which are not part of the Texas Instruments TI-30 series, as well as any programmable electronic devices that are capable of communication such as electronic dictionaries, notebooks, tablets, smartphones, headsets, additional screens, etc. are not admissible;
- there is an option for faculty members to explicitly define exceptions under supplementary aids.

Procuring any aids, as well as ensuring their working order, is the exclusive responsibility of students.

#### Supplementary aids

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## Examination content

All subjects covered during the course.

## Examination relevant literature

All materials uploaded on Canvas during the course of the class. The course literature above indicates the general direction of the relevant literature for the examination.



## Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW51) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 42 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 34 (Thursday, 24 August 2023);
- Examination information (supplementary aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 16 October 2023);
- Examination information (supplementary aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 45 (Monday, 06 November 2023);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the de-registration period in CW 45 (Monday, 06 November 2023).