



جامعة الامير سلطان
PRINCE SULTAN
UNIVERSITY



رؤية VISION
2030
المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA

Dr Ahmad Diab Dr Usha Rajagopalan

Course Title:	INTERNATIONAL TAX
Course Code:	ACC454
Program:	BACHELOR OF SCIENCE IN ACCOUNTING
Department:	ACCOUNTING
College:	COLLEGE OF BUSINESS ADMINISTRATION
Institution:	PRINCE SULTAN UNIVERSITY

National Accreditation



International Accreditation



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A. Course Identification

1. Credit hours:	3
2. Course type	
a.	University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered:	Year 4 (Semester 2)
4. Pre-requisites for this course (if any):	CORPORATE REPORTING AND GOVERNANCE (ACC 317)
5. Co-requisites for this course (if any):	None

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	X	%70
2	Blended		
3	E-learning	X	%30
4	Correspondence		
5	Other (IT applications)		

7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
Contact Hours		
1	Lecture	39
2	Laboratory/Studio	-
3	Tutorial	-
4	Others (Major examinations, Review week)	6
	Total	45
Other Learning Hours*		
1	Study	45
2	Assignments	
3	Library	10
4	Projects/Research Essays/Theses	15
5	Others (specify)	
	Total	70

* The length of time that a learner takes to complete learning activities that lead to achievement of course learning outcomes, such as study time, homework assignments, projects, preparing presentations, library times

B. Course Objectives and Learning Outcomes

1. Course Description

This course provides an understanding on issues surrounding the taxation of cross-border activities. The course will consider the key concepts of international taxation, double taxation agreements, transfer pricing and tax avoidance.

2. Course Main Objective

This course is modelled against the course content of Principles of International taxation in the Advanced Diploma of International Taxation, offered by the Chartered Institute of Taxation. Upon completion of this course, students should be well equipped with the needed knowledge to attempt the Advance Diploma of International Tax offered by CIOT.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge:	
1.1	Demonstrate a thorough understanding of fundamental tax concepts; residence, double taxation and double taxation relief, Double Tax Agreements, international tax avoidance, residents and non-residents tax in different jurisdictions.	PLO 1.1
1.2	Describe understanding of the different types of taxation systems around the world.	PLO 1.1
2	Skills :	
2.1	Apply the fundamental concepts of international taxation, double tax conventions and tax avoidance to practical scenarios and problems.	PLO 2.1
2.2	Compare different transfer pricing methods and determine the applicable method in situations.	PLO 2.1
3	Competence:	
3.1	Ability to articulate and communicate tax related issues effectively.	PLO 3.3

CLOs		SAQF PLOs	AACSB LO	AACSB LG	Level of Instruction AACSB*
1	Knowledge:				
1.1	Demonstrate a thorough understanding of fundamental tax concepts; double taxation and double taxation relief, Double Tax Agreements, international tax avoidance, residents and non-residents tax in different jurisdictions.	PLO 1.1	LO 1.1	LG1	M
1.2	Describe understanding of the different types of taxation systems around the world.	PLO 1.1	LO 1.1	LG1	M
2	Skills :				

2.1	Apply the fundamental concepts of international taxation, double tax conventions and tax avoidance to practical scenarios and problems.	PLO 2.1	LO 2.1	LG2	M
2.2	Compare different transfer pricing methods and determine the applicable method in situations.	PLO 2.1	LO 2.1	LG2	M
3	Competence:				
3.1	Ability to articulate and communicate tax related issues effectively.	PLO 3.3	LO 5.1	LG5	M

Note: AACSB: I = Introduced; R = Reinforced; M = Mastery

C. Course Content

No	List of Topics	Contact Hours
	<p>Basic principles of international tax law</p> <ul style="list-style-type: none"> ● Jurisdiction to tax ● Taxes and tax systems ● State practice in exercising tax jurisdiction ● Causes of international double taxation ● Methods of relief from international double taxation ● Private international law and taxation ● History of international tax law ● Taxation and international human rights instruments 	9
	<p>Double Taxation Conventions (DTCs) focusing on the current version of the OECD Model Tax Convention (MTC)</p> <ul style="list-style-type: none"> ● Types of DTCs (limited, multilateral etc.) and negotiation of DTCs ● DTCs and domestic law ● Format and structure of a DTC ● Approach to the application of a DTC: applying a DTC to a concrete scenario ● Provisions relating to the scope of a DTC ● Key definitional provisions ● DTC provisions relating to businesses ● DTC provisions relating to individuals ● DTC provisions relating to investment income and gains ● Relevance of the “other income” Article – Art. 21 OECD MTC ● Limitation of Benefit Provisions ● Methods of elimination of Double Taxation ● The impact of the non-discrimination Article ● The resolution of disputes under DTCs ● The application of DTCs to electronic commerce ● The digital economy 	6

	non-residents tax in different jurisdictions.		
1.2	Describe understanding of the different types of taxation systems around the world.	Lectures and case studies	Exams & Assignments
2.0	Skills		
2.1	Apply the fundamental concepts of international taxation, double tax conventions and tax avoidance to practical scenarios and problems.	Lectures and case studies	Exams & Assignments
2.2	Compare different transfer pricing methods and determine the applicable method in situations.	Lectures and case studies	Exams & Assignments
3.0	Competence		
3.1	Ability to articulate and communicate tax related issues effectively.	Case studies	Group assignment and presentation

2. Assessment Tasks for Students

#	*Assessment task	Week Due	Percentage of Total Assessment Score
	Major 1	February 16	30%
	Online quizzes	Week 8, Week 10	10%
	Class participation and attendance	Week 1- 15	10%
	Individual assignment	Week 13	20%
	Final Exam	Week 16	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

6 office hours weekly are allocated for students' consultation. (4 office hours and 2 academic advising hours)

F. Learning Resources and Facilities

1.Learning Resources

Required Textbooks	Van Raad, K. Materials on International, TP and EU Tax Law 2020-2021. Volume A (Leiden: International Tax Centre, 2020).
Essential References Materials	<ul style="list-style-type: none"> OECD. Base Erosion and Profit Shifting Project: 2015 Final Reports, Executive Summaries (Paris: OECD, 2015) Available from the OECD:

	<p>www.oecd.org/ctp/beps-reports-2015-executivesummaries.pdf</p> <ul style="list-style-type: none"> • OECD, Committee on Fiscal Affairs. Model Tax Convention on Income and on Capital (Paris: OECD, 2017) [ISBN: 9789264287945] Available from the OECD: www.oecd-ilibrary.org Or available from Turpin Distribution: ebiz.turpin-distribution.com • OECD, Committee on Fiscal Affairs. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (Paris: OECD, 2017) [ISBN: 9789264262737] Available from the OECD: www.oecd-ilibrary.org Or available from Turpin Distribution: ebiz.turpin-distribution.com • OECD. Action Plan on Base Erosion and Profit Shifting (Paris: OECD, 2013) [ISBN: 9789264202702] Available from the OECD: www.oecd-ilibrary.org
Electronic Materials	Moodle (LMS)
Other Learning Materials	Other textbooks titles to be included here

2. Facilities Required

Item	Resources
<p>Accommodation Classrooms, laboratories, demonstration) (.rooms/labs, etc</p>	<ul style="list-style-type: none"> • Classroom with 25 seating capacity
<p>Technology Resources AV, data show, Smart Board, software, etc) (.</p>	<ul style="list-style-type: none"> • Smartboard (Overhead projector and Screen) • Whiteboard • LMS, Google Meet • CMA Learning Resources
<p>Other Resources Specify, e.g. if specific laboratory) equipment is required, list requirements or (attach a list</p>	Laptop

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Course leader Program leaders	<p>Direct assessment – Classroom observation</p> <p>Indirect assessment - Course Evaluation Survey</p>
Extent of achievement of course learning outcomes	Faculty	<p>Direct assessment – Academic assessment (AOL) Rubrics assessment</p> <p>Indirect assessment Course Evaluation Survey</p>

Quality of learning resources	Student	Indirect assessment Course Evaluation Survey
Action Plan continuity (Closing the loop)	AOL Committee and course leaders	AOL Report

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department of Accounting Council
Reference No.	Meeting No. 10
Date	May 2020 18