

Course Title: **Principles of International Taxation**

Course Code: **LAWS823**

Descriptor Start Date: **01/01/2021**

POINTS: **30.00**

LEVEL: **8**

PREREQUISITE/S:

COREQUISITE/S:

RESTRICTION/S: **369011**

LEARNING HOURS

Hours may include lectures, tutorials, online forums, laboratories. Refer to your timetable and course information in Canvas for detailed information.

Total learning hours: 300

PRESCRIPTOR

A broad overview of important elements of New Zealand's tax law as it affects international transactions. Topics include: New Zealand residency for tax purposes; New Zealand source rules; taxation of residents in respect of foreign-sourced income; New Zealand-sourced income; operation of New Zealand's double tax agreements; and competing policy factors inherent in design of international tax regimes.

LEARNING OUTCOMES

1. TBA

CONTENT

TBA

LEARNING & TEACHING STRATEGIES

An appropriate range of strategies that may include lectures, workshops & online learning.

ASSESSMENT PLAN

Assessment Event	Weighting %	Learning Outcomes
TBA	0.00	-

Disclaimer: Course descriptors may be amended between teaching periods/semesters

Grade Map**MAP1**

A+ A A- Pass with Distinction

B+ B B- Pass with Merit

C+ C C- Pass

D Fail

Overall requirement/s to pass the course:**LEARNING RESOURCES**

Details of all learning resources (including journals, databases, websites etc) are available on Canvas. Required Text(s): If there is a required text, details are available by searching the University Bookshop's website: www.ubs.co.nz

For further information, contact: Te Ara Pakihi, Te Ohanga Me Te Ture - Faculty of Business, Economics and Law

Principal Programme: AK1044, Master of Laws

Related Programme/s: AK1044 LLM, AK1050 PgCertLaw, AK1060 MBus, AK3559 MBus, AK3712 BBus(Hons), AK3741 PgradDipBus, AK3742 PgradCertBus

Disclaimer: Course descriptors may be amended between teaching periods/semesters