**AL-FARABI KAZAKH NATIONAL UNIVERSITY**

**Higher School of Economics and Business**

**Department of Finance and Accounting**

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|  | **APPROVED**  **Dean of the HSEB**  **\_\_\_\_\_\_\_\_\_\_ Bimendiyeva L.A.**  (signature)  **"\_\_\_\_\_\_" \_\_\_\_\_\_\_\_ 2022** |

EDUCATIONAL AND METHODICAL COMPLEX OF THE DISCIPLINE

**«**INTERNATIONAL TAXATION**»**

7M04117, Accounting and auditing

Educational program “Accounting”

Course - 2

Semester - 3

Number of credits - 5

Almaty 2022

The educational and methodical complex of the discipline is compiled by the associate professor Doszhan R.D.

Based on the curriculum for the educational program of the specialty 7M04117, Accounting and auditing.

Considered and recommended at the meeting of the department "Finance and Accounting"

Protocol № \_\_\_\_\_ from «\_\_\_\_ » \_\_\_\_\_\_\_\_\_\_ 2022

Head of the Department \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Nurmagambetova A.Z.

                  (signature)

Recommended by the Methodical Council of the faculty

Protocol № \_\_\_\_\_ from «\_\_\_\_» \_\_\_\_\_\_\_\_\_\_\_ 2022

Chairman of the Methodical Council

of the faculty \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Kozhamkulova Zh.T.

       (signature)

**AL-FARABI KAZAKH NATIONAL UNIVERSITY**

**Higher School of Economics and Business**

**SYLLABUS**

**CF 4305 «**INTERNATIONAL TAXATION**»**

**Fall semester 2022-2023 academic year**

**according to the educational program «Accounting and auditing»**

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| **Discipline’s code** | **Discipline's title** | **SIW** | **Hours per week** | | | **Number of credits** | **SIWT** |
| **Lectures (L)** | **Practical classes (PС)** | **Lab. classes (LС)** |
| **CF 4305** | INTERNATIONAL TAXATION | 98 | 15 | 30 | - | 5 | 7 |
| **Academic Course Information** | | | | | | | |
| **Type of training** | **Type / format of the course** | **Types of lectures** | | **Types of practical classes** | | **Number of SIW** | **Form of final control** |
| Online / offline  combined | Profiling  Interdisciplinary / Applied | classical, explanation, research, visualization, information, consultation | | case study, interactive lesson, consultation, seminar-conversation, seminar-discussion; seminar -"brainstorming"; mixed form of the seminar | | 3 | Oral exam |
| **Lecturer** | Doszhan R.D., | | | | |  | |
| **e-mail** | [rdd2011@mail.ru](mailto:kurbanova-pismo@bk.ru) | | | | |
| **Phones** | Mob. +7 701 530 00 30 | | | | |
| **Practical classes** | Doszhan R.D., | | | | |
| **e-mail** | [rdd2011@mail.ru](mailto:kurbanova-pismo@bk.ru) | | | | |
| **Phones** | Mob. +7 701 530 00 30 | | | | |

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| **Academic presentation of the course** | | |
| **The purpose of the discipline** | **Expected learning outcomes (LO)** | **Indicators of achievement of learning outcomes (IA)**  (for each LO at least 2 indicators) |
| - to form students' understanding of the impact of the emergence of new technologies on the activities of a company in the modern economy, about the challenges and opportunities for modern leaders in the aspects of managing the company's value, attracting funding and changing the company's business model. | As a result of studying the discipline, the student will be able to:  **LO 1** - to know the key drivers and metrics of international taxation; | In the process of studying the discipline, the student must:  IA 1.1 - know examples of the application of machine learning technologies, artificial intelligence and blockchain by companies in the Republic of Kazakhstan and abroad;  IA 1.2. - be able to analyze and calculate business model, in international taxation; |
| **LO 2** - to identify key processes and customer paths in international taxation; | IA 2.1 - know modern ways of financing a company using international taxation;  IA 2.2. - have the skills to develop a business model for a digital business, including the calculation of key metrics; |
| **LO 3** - to have the skills to formulate a value proposition, identify persons and key client paths for business in international taxation; | IA 3.1 - be able to identify the main drivers and recommendations for managing the international taxation;  IA 3.2. - have the skills to synthesize and present the threats and opportunities of digital technologies for the company in the context of value management and fundraising; |
| **LO 4** - to master the services of blockchain technology, cryptocurrency and fiat money; | IA 4.1 - analyze the application of the basic concepts - blockchain 1.0, 2.0 and 3.0, the technology stack, as well as the artificial intelligence of the blockchain;  IA 4.2. - have the skills to analyze the use of advanced digital technologies by Kazakhstani and foreign companies; |
| **LO 5** – to familiarize himself with digital products in the payment services market, with the peculiarities of the functioning of the Kazakhstani payment services market. | IA 5.1 - possess the skills of independent comparative analysis of the national specifics of payment innovations of credit institutions and fintech companies;  IA 5.2. - master the techniques of critical assessment of the national specifics of payment transactions of organizations in the Republic of Kazakhstan and abroad. |
| **Prerequisites** | Taxation, Tax control | |
| **Post-requesites** | The main provisions of the discipline can be used for the student's diploma work | |
| **References and Resources** | **References**  1. Message from the Head of State Kassym-Jomart Tokayev to the people of Kazakhstan dated September 1, 2022 "The unity of the people and systemic reforms are a solid basis for the country's prosperity"  2. State program “Digital Kazakhstan” https://digitalkz.kz/wp-content/uploads/2020/03/%D0%A6%D0%9A-%D1%80%D1%83%D1%81.pdf  3. Старков, А.Н. Цифровая экономика [Электронный ресурс]: учебное пособие / А.Н. Старков, Е.В. Сторожева. — Электрон. дан. — Москва: ФЛИНТА, 2016. — 82 с. — Режим доступа: https://e.lanbook.com/book/104928.  4. Цифровая экономика: учебник / В.Д. Маркова. - М. : ИНФРА-М, 2019. - 186 с. - (Высшее образование: Бакалавриат). - Режим доступа: http://znanium.com/catalog/product/982132  5. Цифровая экономика: управление электронным бизнесом и электронной коммерцией : монография / Л.В. Лапидус. - М. : ИНФРА-М, 2019. - 381 с. - (Научная мысль). -. - Режим доступа: http://znanium.com/catalog/product/996752  6. Финансовая система государства: Учебное пособие / Исакова Н.Ю., Князева Е.Г., Юзвович Л.И., - 2-е изд., стер. - М.:Флинта, Изд-во Урал. ун-та, 2017. - 84 с. ISBN 978-5-9765-3115-4 - Режим доступа: http://znanium.com/catalog/product/947658  7. Handbook of Blockchain, Digital Finance, and Inclusion, Volume 2. Editors-in-Chief: David Lee Kuo Chuen and Robert Deng, 2017  **Internet sources:**  1. <http://www.minfin.gov.kz/>  2. <https://egov.kz>  3. <https://digitalkz.kz>  4. <https://forbes.kz/>  5. <https://dfo.kz/> - Digital platform of the Ministry of Finance of the Republic of Kazakhstan  **Available online:** Additional educational material and Internet sources used to complete the assignments of lectures, seminars, SIW, will be available on your page in the Univer system/LMS Moodle. | |
| The academic policy of the course in the context of university moral and ethical worth | **Rules of academic conduct:**  All students undergo online training. The deadlines for completing the online course modules must be strictly observed in accordance with the schedule for studying the discipline.  **ATTENTION!** Failure to meet deadlines leads to loss of points! The deadline for each assignment is indicated in the calendar (schedule) for the implementation of the content of the training course.  **Academic worth:**  - lectures/practical classes, SIW should be independent, creative.  - plagiarism, forgery, using cheat sheets, cheating at all stages of control are not allowed.  - students with disabilities can receive counseling at the following e-mail address:  [rdd2011@mail.ru](mailto:kurbanova-pismo@bk.ru). | |
| Policy of assessment and attestation | **Criteria-based assessment:** assessment of learning outcomes in relation to descriptors (checking the formation of competencies at midterm control and exams).  **Summative assessment:** assessment of the activity of work at the webinar; assessment of the completed assignment. | |

**Calendar (schedule) for the implementation of the course content:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Week** | **Title of the topic (lecture, practical class, SIW)** | **LO** | **IA** | **Hours** | **Maximum score** | **Form of classes**  **/platform** | **Form of knowledge assessment** |
| 1 | **L1. Introduction to international taxation** | LO 1 | IA 1.1  IA 1.2 | 1 |  | Lecture | QS1 |
| **PC 1.** Defining International Taxation. Importance of International Taxation. The Challenge for International Taxation. Consensus on International Tax Rules | LO 1 | IA 1.1  IA 1.2 | 2 | 14 | offline class | TT1 |
| 2 | **L2. Essence and functions of international taxation** | LO 1 | IA 1.1  IA 1.2 | 1 |  | Lecture | QS2 |
| **PC 2.** The Basic Distinction: Global Jurisdiction Model vs. Territorial Jurisdiction Model | LO 1 | IA 1.1  IA 1.2 | 2 | 14 | offline class | TT2 |
| 3 | **L3. History and Principles of international taxation** | LO 1 | IA 1.1  IA 1.2 | 1 |  | Lecture | QS3 |
| **PC 3.** The Two Principles of International Taxation: The Single Tax Principle and the Benefits Principle | LO 1 | IA 1.1  IA 1.2 | 2 | 14 | offline class | TT3 |
| 4 | **L4. Tax Treaty System** | LO 2 | IA 2.1  IA 2.2 | 1 |  | Lecture | QS4 |
| **PC 4**. Structure of Tax Treaties. The Organization for Economic Cooperation and Development (OECD) Model. The United Nations (UN) Model. | LO 2 | IA 2.1  IA 2.2 | 2 | 14 | offline class | TT4 |
| 5 | **L5. Residency and Source of Income** | LO 2 | IA 2.1  IA 2.2 | 1 |  | Lecture | QS5 |
| **PC 5.** Definition of Residence. Definition of Source of Income. | LO 2 | IA 2.1  IA 2.2 | 2 | 14 | offline class | TT5 |
| **SIWT. Consultation on the implementation of SIW 1**  **SIW 1.** Acceptance and evaluation of work. Prepare an essay: Comparative analysis of the concept of "smart city" as a result of the development of the digital economy and the system of municipal finance | LO 1,2 | IA 1.2  IA 2.1  IA 2.2 |  | 30 | Lecture | IT1  (Individual project, analytical report and presentation of results) |
| **Landmark control 1** | | | | **100** |  |  |
| 6 | **L6. Taxation of Residents** | LO 2 | IA 2.1  IA 2.2 | 1 |  | Lecture | QS6 |
| **PC 6.** Rate Scale and Personal Allowances. Expatriates. Fringe Benefits. Foreign-Source Incom. Pensions and Social Security. Capital Flight. | LO 2 | IA 2.1  IA 2.2 | 2 | 14 | offline class | TT6 |
| 7 | **L7. Taxation of Nonresidents** | LO 3 | IA 3.1  IA 3.2 | 1 |  | Lecture | QS7 |
| **PC 7.** Income from Immovable Property. Business Income. Dividends, Interest, and Royalties. Capital Gains | LO 3 | IA 3.1  IA 3.2 | 2 | 14 | offline class | TT7 |
| 8 | **L8. Tax Treaty Issues Not Covered in Domestic Law** | LO 3 | IA 3.1  IA 3.2 | 1 |  | Lecture | QS8 |
| **PC 8.** Nondiscrimination. Exchange of Information and Assistance in Collection. Mutual Agreement Procedure | LO 3 | IA 3.1  IA 3.2 | 2 | 14 | offline class | TT8 |
| 9 | **L9. Offshore Finance** | LO 3 | IA 3.1  IA 3.2 | 1 |  | Lecture | QS9 |
| **PC 9.** The Growth of Deregulated Offshore Sectors. The Inducements and Temptations of Offshore Finance | LO 3 | IA 3.1  IA 3.2 | 2 | 14 | offline class | TT9 |
| 10 | **L10. Tax havens** | LO 4 | IA 4.1  IA 4.2 | 1 |  | Lecture | QS10 |
| **PC 10.** Understanding Tax Havens. Intermediary Company Strategies. | LO 4 | IA 4.1  IA 4.2 | 2 | 14 | offline class | TT10 |
| SIWT. Consultation on the implementation of SIW 2  SIW 2. 1. Acceptance and evaluation of work. Prepare a presentation: 1. Global Business and International Fiscal Law | LO 3,4 | IA 3.1  IA 4.1  IA 4.2 |  | 30 | webinar in MS Teams / Zoom | IT2  (Individual project, analytical report and presentation of results) |
| МТ (Midterm Exam) | | | | **100** |  |  |
| 11 | L11**. Anti­haven measures** | LO 4 | IA 4.1  IA 4.2 | 1 |  | Lecture | QS11 |
| PC 11**.** Controlled Foreign Corporations. Anti-Avoidance and Tax Treaties. Combating Treaty-Shopping  Tax Misery and Tax Happiness: A Comparative Study of  Selected Asian Countries | LO 4 | IA 4.1  IA 4.2 | 2 | 14 | offline class | TT11 |
| 12 | L12. **Transfer pricing** | LO 4 | IA 4.1  IA 4.2 | 1 |  | Lecture | QS12 |
| PC 12. Separate Accounts and the Arm's Length Fiction. Transfer Pricing in Kazakhstan. Transfer Prices in Theory and Practice | LO 4 | IA 4.1  IA 4.2 | 2 | 14 | offline class | TT12 |
| 13 | L13. **The worldwide unitary taxation controversy** | LO 5 | IA 5.1  IA 5.2 | 1 |  | Lecture | QS13 |
| PC 13. The Constitutionality of Worldwide Combination. Unitary Taxes Applied to Worldwide Income. The Global Apportionment Alternative | LO 5 | IA 5.1  IA 5.2 | 2 | 14 | offline class | TT13 |
| 14 | L14.**The internationalization of tax administration** | LO 5 | IA 5.1  IA 5.2 | 1 |  | Lecture | QS14 |
| PC 14. The Development of Administrative Co-operation. Obtaining and Exchanging Information. Information Exchange under Tax Treaties | LO 5 | IA 5.1  IA 5.2 | 2 | 14 | offline class | TT14 |
| 15 | L15. **Global business and international fiscal law** | LO 5 | IA 5.1  IA 5.2 | 1 |  | Lecture | QS15 |
| PC 15. Tax Jurisdiction, State Sovereignty and International Law. Tax Treaties and Domestic Law. Harmonising the Interpretation of Treaty and Statute. | LO 5 | IA 5.1  IA 5.2 | 2 | 14 | offline class | TT15 |
| SIWT. Consultation on the implementation of SIW 3  SIW 3. The Economic Impacts of Trade Agreements and Tax Reforms in certain country | LO 4,5 | IA 4.1  IA 4.2  IA 5.1 |  | 30 | Lecture | IT 3  (Individual project, analytical report and presentation of results) |
| Landmark control 2 | | | | **100** |  |  |

[A b b r e v i a t i o n s: QS - questions for self-control; TT - typical tasks; IT - individual tasks; LC, MC - landmark (midterm) control.

C o m m e n t s:

- Form of conducting L and PC: webinar in MS Teams / Zoom (presentation of video materials for 10-15 minutes, then discussion / fixing in the form of discussion / problem solving / ...)

- All course materials (L, QS, TT, IT, etc.) can be found at the link (see Literature and resources, item 6).

- After each deadline, the next week's tasks are opened.

Chairman of the Methodical Council of the HSEB

candidate of economic sciences, associate professor Zh.T. Kozhamkulova

Head of the Department "Finance and Accounting"

candidate of Economics, PhD A.Z. Nurmagambetova

Associate professor R.D. Doszhan