[A-3]COURSE SYLLABUS

1. Course Description (Approximately 100 words)

Calling this course "International Tax" is a bit of a misnomer. There is no truly "international" set of tax rules. Rather, each country creates its own set of tax rules for dealing with cross-border movements of capital and labor. These different sets of national rules can-and do-conflict with each other. Coordination among these different sets of national rules is achieved in two primary ways: (1) spontaneously, through changes to domestic tax laws to conform to perceived international norms; and (2) concertedly, through the negotiation of (typically, bilateral) tax treaties. There are some who argue that these two methods of coordination have operated to create an "international tax regime" that constrains countries in their choice of rules for dealing with cross-border movements of capital and labor. There are others who argue to the contrary, asserting that each country is unfettered in its choice of rules for dealing with cross-border movements of capital and labor.
Against this background, this course will provide an introduction to the choices that the

2. Course Goals and Objectives (Approximately 100 words)

This course is intended not only to provide you with knowledge of substantive international tax rules, but also to provide you with training in the research and drafting of the most typical and ubiquitous form of writing engaged in by tax lawyers-the office memorandum. Thus, at the end of this course you should be able to:
-Identify the tax rules that are relevant to a given international tax problem;
-Interpret those rules and analyze the tax consequences of the given problem in light of them; and
-Research and draft a memorandum that:
-identifies the issue to be analyzed for a client,
-identifies the facts relevant to a legal analysis of that issue

3. Textbook (Title, Author, Publisher, Year of Publication, etc.)

International tax policy, Sh. Kurbonov. 2018

4. Reference

Charles H. Gustafson et al., Taxation of International Transactions: Materials, Text and Problems (4th ed. 2011) (“ Casebook ”)
International Income Taxation: Code and Regulations (CCH, Robert J. Peroni editor, 2011 – 2012 edition) (“ Statutory Supplement ”)

5. Course Requirements and Grades

The grade for the course will be based on a series of research and drafting projects. The first project is a purely research project that is designed to introduce students to researching tax issues, with a particular focus on international tax research. The following three projects take the form of short memoranda from an associate to a partner at a law firm, each providing an analysis of an international tax issue. Each of the four projects follows, and is keyed into, a module of the course.
Each of the projects is weighted equally in calculating the final grade for the course.

6. Course Calendar

Week	Main Content
1	Introduction
2	Goals of aTax System
3	Distributive Justice,Optimal Tax System
4	Progressivity& Inequality
5	Income Tax&Consumption tax
6	International Tax Systems& Principles
7	Global Justice &Tax Competition
8	International Tax:Challenges
9	Territorial vs.Worldwide
10	Transfer Pricing &Formulary Apportionment
11	Lessons &Proposals for Tax Reform
12	How Taxes Get Made
13	Tax Treaties
14	Foreign Direct Investment &Tax Incentives