

Annexe A: New/Revised Course Content in OBTL+ Format

Course Overview

The sections shown on this interface are based on the templates [UG OBTL+](#) or [PG OBTL+](#)

If you are revising/duplicating an existing course and do not see the pre-filled contents you expect in the subsequent sections e.g. Course Aims, Intended Learning Outcomes etc. please refer to [Data Transformation Status](#) for more information.

Expected Implementation in Academic Year	
Semester/Trimester/Others (specify approx. Start/End date)	
Course Author * Faculty proposing/revising the course	Usha R Chandradas
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Course Title	INTERNATIONAL TAX & TRADING LAW
Course Code	BF2302
Academic Units	0
Contact Hours	26
Research Experience Components	

Course Requisites (if applicable)

Pre-requisites	
Co-requisites	
Pre-requisite to	
Mutually exclusive to	
Replacement course to	
Remarks (if any)	

Course Aims

BF2302 International Tax and Trading Law introduces students to key income tax and legal concepts and principles of international taxation and trade law.

Course's Intended Learning Outcomes (ILOs)

Upon the successful completion of this course, you (student) would be able to:

ILO 1	To analyse and have awareness of the key income tax concepts of a tax system
ILO 2	To discover the essentials of international tax with regard to international trade
ILO 3	To appraise the use and importance of tax treaties in cross-border situations, including the implications of the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan.
ILO 4	To appreciate international tax developments and their potential impact on international trade flows
ILO 5	To understand, internalise and apply the legal issues and legal principles that are relevant to international commercial transactions

Course Content

A basic introduction to income tax systems will be provided. Particular emphasis will be placed on the international tax and legal implications of the international trading of commodities. Relevant case law, the interpretation and application of tax treaties and recent international tax developments, including BEPS, will also be covered in the course. The course will not cover indirect forms of taxation such as goods and services taxes. The Law segment will cover legal issues of international commercial transactions. The course is relevant for any student with an interest in the legal aspects of cross-border taxation and corporate structures, or with a desire to work in finance, business, compliance or tax.

Reading and References (if applicable)

There is no prescribed textbook for this course. Required readings will come from cases and various texts and other reference material which will generally be made available either via NTULearn or in the form of printed / softcopy handouts. Other Resources Useful books Singapore Master Tax Guide 2021/2022(40th edition) The Law and Practice of Singapore Income Tax Singapore Business Law (8th edition) Useful internet resources: Singapore Statutes Online: <https://sso.agc.gov.sg> IRAS website: <http://www.iras.gov.sg/> OECD Model Tax Convention on Income and on Capital:<https://www.oecd.org/tax/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm> OECD Transfer Pricing Guidelines<https://www.oecd.org/tax/transfer-pricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm> OECD BEPS Reports<http://www.oecd.org/tax/beps-reports.htm>

Planned Schedule

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
1	Income tax concepts • Source of income • Residence				
2	Income tax concepts (continued) • Income versus Capital • Introduction to CFC rules				
3	International tax concepts • Residence and source-based taxation • Cross border double taxation • Relief from double taxation				
4	International tax concepts (continued) • Permanent establishment concept • Attribution of profits to permanent establishments • The OECD Model Tax Convention key articles • Key articles of tax treaties				
5	Transfer Pricing				

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
6	International tax concepts (continued) • The OECD Model Tax Convention key articles ctd • Dispute resolution & enforcement • Introduction to BEPs				
7	Recess Week				
8	Recent International Tax Developments • Introduction to basic Fintech concepts • Taxation of the Digital Economy				
9	QUIZ				
10	Law Of Conflicts				
11	Introduction To International Commercial Transactions & International Sales Law				
12	Trade Payment & Finance				

Learning and Teaching Approach

Approach	How does this approach support you in achieving the learning outcomes?
Seminars	The interactive seminar sessions will provide ample opportunities for open discussion on the conceptual questions raised in class. To ensure that targeted learning outcomes are being achieved, you will be encouraged to think critically and share your ideas and concepts with the class.
Weekly Tutorial questions	You will be given weekly tutorial questions to try either in groups or on your own. You may then raise any questions you may have via email or in-person in class.
Individual assignment and quiz	The individual law assignment and quiz are designed to train you to have the ability to identify problems, generate a plan to solve these problems, implement and evaluate the plan and ultimately, make sound business decisions rooted in commercial sense and technical accuracy.
In-Class activities	Some learning outcomes for this course are skills which are practical in nature and cannot be achieved by reading and writing (for example, presentation skills, the understanding of group dynamics). The achievement of such learning outcomes requires hands-on experience, in-class activities such as group presentations provide such opportunities.

Assessment Structure

Assessment Components (includes both continuous and summative assessment)

No.	Component	ILO	Related PLO or Accreditation	Weightage	Team/Individual	Rubrics	Level of Understanding
1	Continuous Assessment (CA): Class Participation(Class Participation)	1,2	Critical Thinking, Acquisition of Knowledge	10	Individual		
2	Continuous Assessment (CA): Presentation(Presentation (Tax Segment) - individual (10%) and Team (5%)–every member must present. As the groupwork component is less than 10%, peer evaluation will not be required.)	1,2	Critical Thinking, Acquisition of Knowledge	15			
3	Continuous Assessment (CA): Test/Quiz(Quiz (Tax Segment))	1,2	Problem Solving and Decision Making	45	Individual		
4	Continuous Assessment (CA): Assignment(Written Assignment (Law Segment))	1,2	Critical Thinking, Acquisition of Knowledge	30	Individual		

Description of Assessment Components (if applicable)

Formative Feedback

You will receive formative feedback through written responses to your submitted weekly tutorial answers and verbal feedback through in-class discussion. You will receive summative group feedback on performance in the taxquiz following the conclusion of the module.

NTU Graduate Attributes/Competency Mapping

This course intends to develop the following graduate attributes and competencies (maximum 5 most relevant)

Attributes/Competency	Level
Communication	Intermediate
Decision Making	Intermediate

Course Policy

Policy (Academic Integrity)

Policy (General)

You are expected to complete all assigned pre-class readings and activities, attend all seminar classes punctually and submit all scheduled assignments and tests by due dates. You are expected to take responsibility to follow up with course notes, assignments and course related announcements for seminar sessions which you may have missed. You are expected to participate in all seminar discussions and activities. You should not be rude or obstructive in seminars and are expected to be respectful to your peers when engaging in class participation and discussion.

Policy (Absenteeism)

Absence from class or from in-person assessments (such as the quiz) without a valid reason will affect your overall course grade. Valid reasons include falling sick (supported by a medical certificate) and participation in NTU's approved activities supported by an excuse letter from the relevant bodies. If you miss a seminar or assessment, you must inform the course instructor via email prior to the start of the class.

Policy (Others, if applicable)

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