

STETSON UNIVERSITY COLLEGE OF LAW

COMPARATIVE TAXATION Intersession 2019

Professor Andrew Appleby
aappleby@law.stetson.edu

I. Course Materials

- a. **Supplemental Handouts.** There will be supplemental handouts addressing each topic listed in the outline below.

II. Course Description

This course compares and contrasts modern tax systems in several developed and developing countries. The coverage is broad, touching on many countries and types of taxes, as well as the general legal framework for tax law, procedure, and policy.

This course analyzes income taxes, property and wealth taxes, and consumption taxes such as VAT. The focus is on underlying structural differences in legal systems, including constitutional issues, different approaches to defining income, alternative systems for taxing individuals and families, challenges with the VAT (including international services and the digital economy), judicial interpretation of tax laws, and judicial and legislative anti-avoidance doctrines. This course examines modern trends in tax administration including issues of tax complexity and tax compliance, and incorporates a robust tax policy analysis.

Students completing this course will have a basic understanding of how to approach foreign tax law, and the tools to better understand the tax system in the student's own country.

We will meet daily December 27-30, 2019, from 9:00am-12:15pm.

III. Course Objectives

1. Understand the ways in which countries design their taxation regimes.
2. Understand the various tax types that countries have implemented.
3. Recognize similarities and differences between various tax regimes.
4. Analyze the policy implications of various tax regimes.
5. Understand options for achieving government policy through the tax code.

IV. **Outline**

The following is a tentative outline of the major topics we will cover during this course.

TOPIC
<u>Tax – Why & How?</u>
Government Revenue Options
Tax Types
Basic Income Taxation Principles
Basic VAT Principles
<u>Specific Jurisdictions</u>
United States
United Kingdom
France
Germany
Canada
Japan
Cayman Islands
<u>Specific Applications</u>
Worldwide v. Territorial Taxation
Anti-Avoidance & Tax Havens
Taxation of Athletes & Entertainers
Insurance & Financial Services

V. **Class Recording Policy**

Pursuant to Stetson’s Class Recordings policy, students may not record any part of a class session by any means, including digital, tape, or audio recordings.

VI. **Grading**

The grade will be based entirely on the final exam. The final exam will be essay format. The final exam will be open notes.

VII. **Class Participation and Attendance**

Class participation will enhance your understanding of the material in this course (and it will make the course even more fun!). All students are expected to be prepared for class and to participate in class discussions. Class attendance is required in accordance with the Stetson and the ABA attendance policy.