

International and Comparative Taxation Law
Washburn University School of Law
Barbados Study-Abroad Program, Summer 2012

SYLLABUS

Administrative Matters

Course Description: This is a comparative course, examining the tax laws of the U.S., and then comparing the U.S. system to those in a variety of different countries. We will examine tax policy concepts to equip the students to evaluate and examine tax provisions, and to critically evaluate the methods that various countries use to make tax expenditures.

Required texts: *Comparative Income Taxation: A Structural Analysis*, 3rd Ed., Edited by Hugh J. Ault and Brian J. Arnold, Aspen Publishers. 2010. (Referred to in the assignment list as "AA"). Also, some electronically provided resources will be required as appropriate, and will be made available to students prior to the beginning of the term; and students will be expected to have printed them off and brought them to Barbados.

Prior to the first class, students are expected to have read and prepared to discuss the readings listed under Class 1.

Class Participation: This class is taught using a mixture of lecture and discussion. Student participation is expected, and points will be deducted for failing to prepare for class, or tardy attendance at class. Attendance is mandatory and you will be expected to actively engage in the classroom learning experience. The point of this participation element is to ensure that I understand where the students are in the learning process so I can tailor the class materials to where the students actually are, and help get them to where they should be. I cannot do this without student input.

Examination: There is an exam in this course.

Evaluation: Exam (80%), and class participation (20%).

Contact Information and Office Hours: My e-mail address is lori.mcmillan@washburn.edu, and I will attempt to respond to emails promptly (ie. within 48 hours), although I will **not be checking or answering my emails over the weekends or holidays**. Please note, however, that I **will not take substantive questions** through e-mail. Teaching is done more effectively face-to-face. Please arrange an appointment with me instead.

Official E-Mail Address: Your Washburn University e-mail address will be the official address used by the University for relaying important messages regarding academic and financial information and the University will consider this your official notification for important information. It may also be used by your instructors to provide specific course information. It is your responsibility to ensure that your official e-mail box does not exceed your message quota resulting in the inability of e-mail messages to be accepted into your mailbox

Accommodation of disabilities: Washburn University School of Law strives to assure equal access and full participation by persons with disabilities. If you require special services or other accommodation because of a disability, notify Lynette Petty, Assistant Dean, in the Clinic, Room 160, or call her at 670-1681. This voluntary self-identification allows the University to prepare any necessary and appropriate support services to facilitate your learning.

Any requests for exam accommodations should be directed to Dean Petty and must be made at least **four weeks** prior to the exam to allow adequate time to document and process the request.

Academic Misconduct Policy: The honor code which governs the community at Washburn Law is, obviously, followed in this class, and the rules which apply to academic misconduct will be enforced. For an outline of the Honor Code, and the sanctions for breaches thereof, please see <http://washburnlaw.edu/policies/honorcode.php>.

Other Information: This course relies on discussion from its students, and therefore any comments made in class that are discriminatory, disrespectful, or otherwise inappropriate will not be tolerated, so as to ensure an open and accessible learning environment for all students. Disruptive behavior may result in removal from the classroom. Cell phones that ring in this class will be answered by the professor. In-class computer usage is **only** for note-taking or course-specific research.

Assignment Schedule

Note that I reserve the right to change or add to the readings listed below - I will give directions as to the specific readings required for each class at the end of the preceding class; if you miss a class, be sure to contact a fellow student or myself to determine the readings for the next class. Students are expected to have completed their readings prior to class, and I will call on students to answer questions and participate in discussions based on this expectation.

Class 1: *Introduction to tax policy concepts* –horizontal and vertical equity, distortion, neutrality, simplicity, tax expenditures, etc. Classical versus integrated taxation. The tax base will be explored as well.

Readings: TBA

Class 2 and 3: *Introduction to US taxation*. The concept of income, deductions, exclusions. Capital expenditures, capital gains. Sourcing and residency concepts, as well as foreign tax credits will be explored. A basic introduction to Subpart F and controlled foreign corporations will also be examined.

Readings: TBA

Class 4: *The Canadian tax system*. Contrast with the US system. The Canada-US tax treaty will also be examined.

Readings: Pages 27-44 of AA

Canada-US tax treaty (electronic copy will be provided)

Class 5: *The UK tax system and the Barbadian tax system*. Contrast with the US system and the Canadian system.

Readings: pages 145-172 AA

Supplemental materials as provided by UWI faculty

Class 6: *The Japanese tax system*.. Contrast with all previously examined systems.

Readings: pages 93-110 AA

Class 7: *The Dutch tax system*. Contrast with all previously examined systems.

Readings: pages 111-128 AA

Class 8: *The French tax system*. Contrast with all previously examined systems.

Readings: pages 45-64

Class 9: *The German tax system*. Contrast with all previously examined systems.

Readings: pages 65-92

Class 10: *Field trip to Barbadian institution(s)*...to be arranged by UWI faculty...

Tentatively The Financial Services Commission and / or The Central Bank of Barbados.

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