

**KEY PROGRAMME INFORMATION**

<b>Originating institution(s)</b> Bournemouth University	<b>Faculty responsible for the programme</b> Faculty of Media and Communication
<b>Final award, title and credits</b>  LLM in International Tax Law 180 credits (ECTS 90)	
<b>Intermediate award(s), title(s) and credits</b>  PG Dip International Tax Law 120 Credits (ECTS 60) PG Cert International Tax Law 60 credits (ECTS 30)	
<b>UCAS Programme Code(s) (where applicable and if known)</b>	<b>HECoS (Higher Education Classification of Subjects) Code and balanced or major/minor load.</b>  Law: 100485
<b>External reference points</b>  <ul style="list-style-type: none"> <li>• The revised UK Quality Code for Higher Education published May 2018 including: <ul style="list-style-type: none"> <li>○ Expectations and practices for standards and for quality.</li> <li>○ Advice and Guidance published in November 2018.</li> </ul> </li> </ul>	
<b>Professional, Statutory and Regulatory Body (PSRB) links</b>  NA	
<b>Places of delivery</b> Bournemouth University – Talbot and Lansdowne Campus	
<b>Mode(s) of delivery</b>  Full and part time	<b>Language of delivery</b>  English
<b>Typical duration</b>  Full time: One year (September intake 12 months, January intake 16 months) Part time: September intake 24 months, January intake 27 months	
<b>Date of first intake</b>  October 2020. Applies to intake September 2019.	<b>Expected start dates</b>  September and January
<b>Maximum student numbers</b> NA	<b>Placements</b> NA
<b>Partner(s)</b>	<b>Partnership model</b>

## Programme Specification – Section 1

NA	NA
<b>Date of this Programme Specification</b> 22.05.2020	
<b>Version number</b> 6.0-0924	
<b>Approval, review or modification reference numbers</b> EC212247 approved 31/5/22	
<b>Author</b> Dr Marc Mimler	

**PROGRAMME STRUCTURE**

Programme Award and Title: LLM in International Tax Law								
<b>Level 7</b>								
Students are required to complete the 5 core and 2 optional units.								
Unit Name	Core/Option	No. of Credits	Assessment Element Weightings			Expected Contact hours per unit	Unit Version No.	HECoS Code (plus balanced or major/ minor load)
			Exam 1	Cwk 1	Cwk 2			
Principles of International Law and International Organisations	Option	20		100%		36	1	100681
Corporate Law: Theory and Practice	Option	20		100%		36	1	100482
<b>Regulation and Policy of International Commerce</b>	<b>Core</b>	20		100%		36	1	100482
International Cyber Law & Governance	Option	20		100%		36	1	100485
International and Comparative Intellectual Property Law	Option	20		100%		36	1	100485
Regulating Informational Interests	Option	20	50%	50%		36	1	100485
<b>Law of International Commercial Transactions</b>	<b>Core</b>	20		100%		36	1	100482
<b>International Taxation</b>	<b>Core</b>	20		75%	25%	40	1	100831
<b>International Indirect Taxation</b>	<b>Core</b>	20		100%		36	1	100831
<b>Dissertation</b>	<b>Core</b>	60		100%		20	1	100485
<b>Exit qualification:</b>								
LLM In International Tax Law requires 180 Credits								
PG Dip in International Tax Law requires 120								
PG Cert in International Tax Law requires 60								

### AIMS OF THE DOCUMENT

The aims of this document are to:

- define the structure of the LLM in International Tax Law programme;
- specify the programme award titles;
- identify programme and level learning outcomes;
- articulate the regulations governing the awards defined within the document.

### AIMS OF THE PROGRAMME

The LLM International Tax Law introduces students to topical issues around UK and international tax issues. This includes the law of direct international taxation (covered by the unit “International Taxation”) as well as indirect international taxation (covered by the unit “International Indirect Taxation”), as well as broader commercial law subjects. Tax issues are relevant in tax and non-tax areas alike such as commercial law, corporate law, competition law, and cyberlaw. International business transactions as well as the management of state entities and other state entities are all subject to the ramifications of UK and International Tax. The LLM in International Tax Law provides solid foundations within this field of law complemented with an important expertise of international commercial law. Students are also able to choose from complementary fields, such as corporate and cyberlaw to create a unique portfolio of subjects covered within this programme.

In summary, this programme aims to develop graduates who:

- Possess a clear, systematic and critical body of knowledge at the forefront of international tax law.
- Have an ability to critically evaluate the latest insights and research in their discipline area, as well as an ability to evaluate and apply established techniques of research and enquiry.
- Can demonstrate a clear ability to engage in self-directed and scholarly research, through which they will use the knowledge and skills they have gained to create their own hypotheses, and data with which to evaluate them.
- Can act autonomously in planning and implementing at a professional level and can communicate their conclusions clearly to specialist and non-specialist audience.
- Utilise a wide range of transferable skills and competencies that will enable them to operate effectively in their future career, their own personal development and lifelong learning.

### ALIGNMENT WITH THE UNIVERSITY’S STRATEGIC PLAN

This programme aligns with Bournemouth University’s new Strategic Vision (BU 2025) of inspiring learning, advancing knowledge and enriching society. The Faculty of Media and Communication delivery planning supports teaching which benefits from research of international excellence and expertise in professional practice to enable the delivery of research and practice led and informed teaching and prepares students for work in the legal professions or other graduate employment. In addition, many units cover elements relating to the UN Development goals such as of Lifelong Learning (UNSG 4), Innovative and Sustainable Industry (UNSG 9), and Sustainable Patterns of Production and Consumption (UNSG 12)—and encouraging students to consider their responsibility as both professionals and citizens for shaping the world they will leave behind.

### LEARNING HOURS AND ASSESSMENT

Bournemouth University taught programs are composed of units of study, which are assigned a credit value indicating the amount of learning undertaken. The minimum credit value of a unit is normally 20 credits, above which credit values normally increase at 20-point intervals. 20 credits is the equivalent of 200 study hours required of the student, including lectures, seminars, assessment and

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independent study. 20 University credits are equivalent to 10 European Credit Transfer System (ECTS) credits.

The assessment workload for a unit should consider the total time devoted to study, including the assessment workload (i.e. formative and summative assessment) and the taught elements and independent study workload (i.e. lectures, seminars, preparatory work, practical activities, reading, critical reflection). Assessment per 20 credit unit should normally consist of 3,000 words or equivalent. Dissertations are distinct from other assessment types. The word count for a dissertation is 15,000 words recognizing that undertaking an in-depth piece of original research as the capstone to a degree is pedagogically sound.

### STAFF DELIVERING THE PROGRAMME

tax Students will usually be taught by a combination of academic staff supplemented with colleagues who have relevant expertise including – where appropriate according to the content of the unit – academic staff, qualified professional practitioners, demonstrators/technicians and research students.

### INTENDED LEARNING OUTCOMES – AND HOW THE PROGRAMME ENABLES STUDENTS TO ACHIEVE AND DEMONSTRATE THE INTENDED LEARNING OUTCOMES

#### PROGRAMME AND LEVEL 7 INTENDED PROGRAMME OUTCOMES

<p><b>A: Subject knowledge and understanding</b></p> <p>This programme provides opportunities for students to develop and demonstrate knowledge and understanding of:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme learning outcomes:</p>
<p><b>A1</b> A critical understanding of concepts, principles and theories relevant to relevant field of international tax law, drawing principally on the discipline of tax law but also its wider societal context;</p> <p><b>A2</b> The legal regimes and organisations governing international tax law in its various manifestations;</p> <p><b>A3</b> The regulatory framework, purpose and effect of more specialist areas of international tax law;</p> <p><b>A4</b> The wider international context by reference to the applicable body of law;</p> <p><b>A5</b> Published work in the relevant field of international tax law;</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>• lectures (A1 – A4);</li> <li>• seminars (A1 – A4);</li> <li>• directed reading (A1, A3);</li> <li>• use of the VLE (A4, A5);</li> <li>• independent research (for dissertation) (A5).</li> </ul>
	<p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>• coursework essays (A2 – A4);</li> <li>• dissertation (A5).</li> </ul>

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<p><b>B: Intellectual skills</b></p> <p>This programme provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme outcomes:</p>
<p><b>B1</b> Evaluate critically, and apply subject knowledge and skills in the development and implementation of practical solutions to international tax law;</p> <p><b>B2</b> Analyse and synthesise information relevant to the programme and display a range of skills and competencies, including the ability to work constructively and co-operatively within a group context where required;</p> <p><b>B3</b> Use specialised technical/academic skills across the area of study in collecting, evaluating and utilising relevant legal and other information associated with international tax law;</p> <p><b>B4</b> Integrate and critically evaluate data from a variety of sources and to formulate, analyse and resolve complex factual scenarios;</p> <p><b>B5</b> Plan and execute a self-managed dissertation.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>• lectures (B1 - B4);</li> <li>• seminars (B1 – B4);</li> <li>• directed reading (B1 – B5);</li> <li>• use of the VLE (B2 – B5);</li> <li>• independent research (for dissertation) (B1 - B5).</li> </ul> <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>• open book examinations (B1- B4);</li> <li>• coursework essays (B1 - B5);</li> <li>• dissertation (B1 - B5).</li> </ul>
<p><b>C: Practical skills</b></p> <p>This programme provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme learning outcomes:</p>
<p><b>C1</b> Take into account the culture of constituent stake holders of international tax law when evaluating legal rules and legal change;</p> <p><b>C2</b> Demonstrate informed choices in the legal and regulatory context offered by common, civil law and international law;</p> <p><b>C3</b> Identify potential conflict between legal practice and legal sources and to advocate plausible solutions;</p> <p><b>C4</b> Adopt a common law methodology in respect of legal research and analysis and report writing;</p> <p><b>C5</b> Make effective use of the relevant academic and professional literature and other sources of information, including electronic legal, economic and financial databases.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>• lectures (C1 - C3);</li> <li>• coursework essays (C1 - C3, C5);</li> <li>• independent research for empirical dissertation (C1 – C2);</li> <li>• group exercises (C3 – C5).</li> </ul> <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>• open book examinations (C1, C4);</li> <li>• coursework essays (C1, C2, C3, C5);</li> </ul>

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	<ul style="list-style-type: none"> <li>dissertation (C1, C2, C5).</li> </ul>
<p><b>D: Transferable skills</b></p> <p>This programme provides opportunities for students to:</p>	<p>The following learning and teaching and assessment strategies and methods enable students to achieve and to demonstrate the programme learning outcomes:</p>
<p><b>D1</b> Communicate effectively by oral, written and visual means and be able to communicate and disseminate information, ideas and concepts;</p> <p><b>D2</b> Use effectively IT, including electronic data bases and word-processing;</p> <p><b>D3</b> Work in collaboration with others, including staff and students, and be able to facilitate and manage group processes, negotiation and participation;</p> <p><b>D4</b> Undertake independent work of an original nature in the field of international law;</p> <p><b>D5</b> Demonstrate problem solving skills and the application of knowledge across discipline areas;</p> <p><b>D6</b> Be independent and reflective learners.</p>	<p>Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>lectures (D1 - D5);</li> <li>seminars (D1- D5);</li> <li>use of the VLE (D1 - D5);</li> <li>directed reading (D1- D5).</li> </ul> <p>Assessment strategies and methods (referring to numbered Intended Learning Outcomes):</p> <ul style="list-style-type: none"> <li>coursework essays (D1 - D5);</li> <li>open book examinations (D1 - D5);</li> <li>dissertation (D1- D5).</li> </ul>

## ADMISSION REGULATIONS

The Admissions regulations for this programme are the University's Standard Postgraduate Admissions Regulations:

<https://intranetsp.bournemouth.ac.uk/pandptest/3a-postgraduate-admissions-regulations.pdf>

## PROGRESSION ROUTES

Recognition arrangements provide formally approved entry or progression routes through which students are eligible to apply for a place on a programme leading to a BU award. Recognition does not guarantee entry onto the BU receiving programme only eligibility to apply. In some cases, additional entry criteria such as a Merit classification from the feeder programme may also apply. Please see the recognition register for a full list of approved Recognition arrangements and agreed entry criteria.

## ASSESSMENT REGULATIONS

The regulations for this programme are the University's Standard Postgraduate Assessment Regulations.

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The University's Standard Assessment Regulation for Taught Postgraduate Programmes are available at the following link: <https://intranetsp.bournemouth.ac.uk/pandptest/6a-standard-assessment-regulations-postgraduate.pdf>

### **WORK BASED LEARNING (WBL) AND PLACEMENT ELEMENTS**

NA

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Programme Skills Matrix

Units		Programme Intended Learning Outcomes																				
		A 1	A 2	A 3	A 4	A 5	B 1	B 2	B 3	B 4	B 5	C 1	C 2	C 3	C 4	C 5	D 1	D 2	D 3	D 4	D 5	D 6
L E V E L  7	Principles of International Law and International Organisations	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X		X	X	X
	Corporate Law: Theory and Practice	X		X		X	X	X	X	X			X	X	X	X	X	X		X	X	X
	Regulation and Policy of International Commerce	X		X		X	X	X	X	X		X	X	X	X	X	X	X		X	X	X
	International Cyber Law & Governance	X		X	X	X			X	X		X	X	X	X	X	X	X		X	X	X
	International and Comparative Intellectual Property Law	X	X	X		X	X	X	X	X		X	X	X	X	X	X	X		X	X	X
	Regulating Informational Interests	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X		X	X	X
	Law of International Commercial Transactions	X		X		X	X	X	X	X		X		X	X	X	X	X		X	X	X
	International Taxation	X	X	X		X	X	X	X	X		X			X	X	X	X	X	X	X	X
	International Indirect Taxation	X		X	X	X	X	X	X			X	X		X	X	X	X		X	X	X
	Dissertation	X		X	X	X	X		X		X	X		X	X	X	X	X		X	X	X

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<p><b>A – Subject Knowledge and Understanding</b> This programme provides opportunities for students to develop and demonstrate knowledge and understanding of:</p> <ul style="list-style-type: none"> <li><b>A1</b> A critical understanding of concepts, principles and theories relevant to relevant field of international tax law, drawing principally on the discipline of law but also its wider societal context;</li> <li><b>A2</b> The legal regimes and organisations governing international tax law in its various manifestations;</li> <li><b>A3</b> The regulatory framework, purpose and effect of more specialist areas of international tax law;</li> <li><b>A4</b> The wider international context by reference to the applicable body of law;</li> <li><b>A5</b> Published work in the relevant field of international tax law;</li> </ul>	<p><b>C – Subject-specific/Practical Skills</b> This programme provides opportunities for students to:</p> <ul style="list-style-type: none"> <li><b>C1</b> Take into account the culture of constituent stake holders of international tax law when evaluating legal rules and legal change;</li> <li><b>C2</b> Demonstrate informed choices in the legal and regulatory context offered by common, civil law and international law;</li> <li><b>C3</b> Identify potential conflict between legal practice and legal sources and to advocate plausible solutions;</li> <li><b>C4</b> Adopt a common law methodology in respect of legal research and analysis and report writing;</li> <li><b>C5</b> Make effective use of the relevant academic and professional literature and other sources of information, including electronic legal, economic and financial databases.</li> </ul>
<p><b>B – Intellectual Skills</b> This programme provides opportunities for students to:</p> <ul style="list-style-type: none"> <li><b>B1</b> Evaluate critically, and apply subject knowledge and skills in the development and implementation of practical solutions to international tax law;</li> <li><b>B2</b> Analyse and synthesise information relevant to the programme and display a range of skills and competencies, including the ability to work constructively and co-operatively within a group context where required;</li> <li><b>B3</b> Use specialised technical/academic skills across the area of study in collecting, evaluating and utilising relevant legal and other information associated with international tax law;</li> <li><b>B4</b> Integrate and critically evaluate data from a variety of sources and to formulate, analyse and resolve complex factual scenarios;</li> <li><b>B5</b> Plan and execute a self-managed dissertation</li> </ul>	<p><b>D – Transferable Skills</b> This programme provides opportunities for students to:</p> <ul style="list-style-type: none"> <li><b>D1</b> Communicate effectively by oral, written and visual means and be able to communicate and disseminate information, ideas and concepts;</li> <li><b>D2</b> Use effectively IT, including electronic data bases and word-processing;</li> <li><b>D3</b> Work in collaboration with others, including staff and students, and be able to facilitate and manage group processes, negotiation and participation;</li> <li><b>D4</b> Undertake independent work of an original nature in the field of international tax law;</li> <li><b>D5</b> Demonstrate problem solving skills and the application of knowledge across discipline areas;</li> <li><b>D6</b> Be independent and reflective learners</li> </ul>

## PROGRAMME DIAGRAM

### LLM International Tax Law

#### Level 7

##### Core units (Compulsory)

Regulation and Policy of International Commerce (20)

Law of International Commercial Transactions (20)

International Taxation (20)

International Indirect Taxation (20)

Dissertation (60)

##### Option units

##### Choose 2 of the following:

Principles of International Law and International Organisations (20)

Corporate Law: Theory and Practice (20)

International Cyber Law & Governance (20)

International and Comparative Intellectual Property Law (20)

Regulating Informational Interests (20)

##### Exit qualification:

##### LLM International Tax Law

Requires 180 Level 7 credits

##### PG Dip International Tax Law

Requires 120 Level 7 credits

##### PG Cert International Tax Law

Requires 60 Level 7 credits