

Programme Specification (PG)

Awarding body / institution:	Queen Mary University of London
Teaching institution:	Queen Mary University of London
Name of final award and title:	LLM in International Tax Law
Name of interim award(s):	Postgraduate Diploma, Postgraduate Certificate
Duration of study / period of registration:	1 year full time, 2 years part time
Queen Mary programme code(s):	PMLF-QMCCL1, PMLP-QMCCL1, PMLV-QXCCL1, PDPP-QMCCL2, P
QAA Benchmark Group:	N/A
FHEQ Level of Award:	Level 7
Programme accredited by:	N/A
Date Programme Specification approved:	
Responsible School / Institute:	Centre for Commercial Law Studies

Schools / Institutes which will also be involved in teaching part of the programme:

Collaborative institution(s) / organisation(s) involved in delivering the programme:

Programme outline

The LLM in International Tax Law offers students the opportunity to develop their academic and professional expertise in domestic, international and comparative taxation and the tax systems of important tax jurisdictions, including emerging and developing jurisdictions. It also offers modules on specific areas of tax law such as transfer pricing, indirect taxation, tax and technology, taxation and trade, tax administration and procedure and the taxation of individuals.

The programme is designed to meet the needs of practising and future tax lawyers and government officials as well as those planning to pursue further academic study of tax law. Distinctive features of the LLM in International Tax Law include the type and range of tax modules offered and the flexible structure of the programme which, together with the wide range of postgraduate law modules offered at CCLS, allow students to tailor their tax law studies.

The programme of study provides a flexible mix of classroom-based teaching (assessed by formal examinations or coursework) for taught modules as well as an optional dissertation.

Aims of the programme

The aims of the LLM in International Tax Law are to:

- Assist students in developing a detailed, critical and in-depth understanding of key areas of tax law and policy, both domestic and international.
- Provide students with the analytical and research tools with which to understand domestic and international taxation.
- Broaden and deepen students' understanding of their own jurisdiction's tax system by giving them the opportunity and the tools with which to explore the international and comparative law context.
- Enable students to pursue rigorous, independent tax law research.
- Address the needs of students who wish to practise tax law, including by strengthening their analytical, professional writing, oral communication, team working and other skills.
- Ensure a balance of theoretical rigour and practical application and relevance in the examination of tax law and policy.
- Enhance the students' learning experience through regular interaction with lecturers, practitioners, visiting academics and fellow students.

What will you be expected to achieve?

Students who successfully complete the programme will be able to:

- Understand and be able to explain the key legal principles, issues and debates in tax law and policy.
- Situate domestic tax systems in their respective legal, political, economic and social contexts and be able to compare different domestic tax systems.
- Apply their knowledge of tax law and policy to construct in-depth, original and reasonable responses to complicated issues.
- Engage critically with current research in taxation and use research techniques to design and develop their own research, including identifying the issues which warrant researching and developing information from a broad range of primary and secondary materials.
- Recognise the standard of research and analysis expected of a postgraduate tax law student and be capable of producing research to that standard.
- Demonstrate self-direction and autonomy through the production of independent research (coursework essay and/or elective dissertation).
- Communicate clearly, effectively and comfortably on a wide range of tax topics to both specialists and non-specialists.

Academic Content:

A 1	Students will acquire a thorough understanding of the principles and primary features of domestic and international taxation and tax systems.
A 2	Students will be able to understand the operation of domestic tax systems and of the international tax system in the relevant legal, political, economic and social contexts.
A 3	Students will be able to evaluate the practical and commercial implications of current legal and public policy debates in domestic and international taxation.

Disciplinary Skills - able to:

B 1	Students will develop the ability to assimilate and evaluate a range of tax law materials, including legislation, regulations, administrative guidance and government reports and the academic, policy and professional literature.
B 2	Students will be able to apply their knowledge of domestic and international taxation to a range of commercial and transactional situations.
B 3	Students will be able to effectively communicate tax issues and matters, orally and in writing, to both specialist and non-specialist audiences.
B 4	Students will be able to design, develop and write organised, well-constructed and properly referenced legal research papers that clearly and critically analyse a range of tax issues.

Attributes:	
C 1	Students will acquire in-depth tax specialist knowledge and be able to apply this knowledge in a critical and rigorous way.
C 2	Students will be able to analyse critically primary and secondary materials, from various disciplines, that relate to tax law and policy.
C 3	Students will be able to communicate tax issues to specialist and non-specialist audiences and make arguments relating to important areas of taxation clearly and concisely.
C 4	Students will be able to work independently in this field, making use of feedback and seeking assistance where appropriate.
C 5	Students will acquire the knowledge and tools to engage in continuous learning in the highly dynamic field that is taxation.

How will you learn?

Students will learn through direct interaction with lecturers using a variety of teaching, learning and assessment strategies, including traditional and interactive lectures, seminar sessions, tutorials and e-learning. Students will also be expected to invest a significant amount of time in independent learning, including reading materials in advance of lectures/seminars, preparing class presentations, completing assignments and preparing for examinations.

In addition, students will need to carry out extensive research for coursework essays, as well as the dissertation (if elected). Students will be provided with access to a variety of legal resources, both physical and online, and will receive training on how to use them. They will have access to libraries including the QM Library at Mile End, the University of London Library at Senate House, the Institute of Advanced Legal Studies Library and the first-rate resources of other libraries with collections in London (eg, the British Library). Students will also have access to a wealth of online learning resources, notably online databases and electronic books and journals.

How will you be assessed?

Assessment is by examination, oral presentation, essays and/or coursework for taught modules and by dissertation (if elected).

How is the programme structured?

Please specify the structure of the programme diets for all variants of the programme (e.g. full-time, part-time - if applicable). The description should be sufficiently detailed to fully define the structure of the diet.

Master of Laws (LLM)

- Students on the LLM must complete 180 credits.
- Part-time students are normally expected to take 90 credits each year of their programme, but this may be varied by special permission.
- Students may elect to take SOLM914 Dissertation in Tax Law.
- An additional dissertation (SOLM901) can be taken instead of taught modules, with special permission from the Programme Director.

Postgraduate Diploma (PG Dip)

Programme Title: International Tax Law

- Students on the PG Dip must complete 120 taught credits.
- Part-time students are normally expected to take 60 credits each year of their programme, but this may be varied by special permission.
- Students may elect to take SOLM914 Dissertation in Tax Law.

Postgraduate Certificate (PG Cert)

- Students on the PG Cert must complete 60 taught credits.

Academic Year of Study

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Principles of Taxation	SOLM118	15	7	Elective	1	Semester 1
International Tax Law	SOLM119	30	7	Elective	1	Semester 1
International Tax Law in Practice	SOLM120	30	7	Elective	1	Semester 2
Tax System Design and Policy in Emerging and Developing Economies	SOLM121	15	7	Elective	1	Semester 2
Taxation of Individuals	SOLM122	15	7	Elective	1	Semester 2
US International Taxation	SOLM123	30	7	Elective	1	Semester 1
UK Tax Law	SOLM124	30	7	Elective	1	Semester 1
UK Business Taxation	SOLM125	30	7	Elective	1	Semester 2
UK Tax Avoidance	SOLM126	15	7	Elective	1	Semester 3
EU Tax Law	SOLM127	30	7	Elective	1	Semester 2 or 3
Indirect Taxation	SOLM128	15	7	Elective	1	Semester 2 or 3
Transfer Pricing	SOLM129	30	7	Elective	1	Semester 1 or 2
Tax and Technology	SOLM130	15	7	Elective	1	Semester 3

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Taxation and Trade	SOLM275	15	7	Elective	1	Semester 3
Tax Administration and Procedure	SOLM286	15	7	Elective	1	Semester 3
Dissertation in Tax Law	SOLM914	30	7	Elective	1	Semesters 1-3
Dissertation	SOLM901	30	7	Elective	1	Semesters 1-3
Research Seminar	SOLM266	30	7	Elective	1	Semester 3
Legal Tech	SOLM273	15	7		1	Semester 3
Public Affairs Advocacy	SOLM274	15	7	Elective	1	Semester 3
Advocacy in Commercial Disputes	SOLM276	15	7	Elective	1	Semester 3

What are the entry requirements?

The usual qualification for entry to the LLM programme is a degree in law, or a degree with substantial law content, of at least 2.1 honours (or equivalent). Law graduates with 2.2 honours who also have other legal qualifications and/or substantial professional legal experience may also qualify.

Non-law graduates with a minimum second class honours degree who have also obtained a Merit (or 60 per cent) in the Common Professional Examination (CPE) or Graduate Diploma in Law (GDL) recognised by the UK professional bodies may also qualify. Non-law graduates may also be considered on the basis of exceptional professional experience (of at least five years) in a legal area or an area directly related to their programme of study.

Applicants whose first language is not English must provide evidence of their English language proficiency. The usual English Language Requirements for Postgraduate Law Taught Programmes apply. These may be accessed at <https://www.qmul.ac.uk/international-students/englishlanguage/requirements/postgraduatetaught>.

How will the quality of the programme be managed and enhanced? How do we listen to and act on your feedback?

The Staff-Student Liaison Committee provides a formal means of communication and discussion between the Centre and its students. The committee consists of student representatives from each programme in the Centre together with appropriate representation from staff within the Centre. It is designed to respond to the needs of students, as well as act as a forum for discussing programme and module developments. The Staff-Student Liaison Committee meets regularly throughout the year.

The Centre operates an Education Committee that advises its Director of Education on all matters relating to the delivery of taught programmes at school level including monitoring the application of relevant QM policies and reviewing all proposals for module and programme approval and amendment before submission to the Taught Programmes Board. Student views are incorporated in the committee's work in a number of ways, such as through student membership or consideration of student surveys.

The Centre operates an Annual Programme Review of its taught postgraduate provision. APR is a continuous process of reflection and action planning which is owned by those responsible for programme delivery; the main document of reference for this

process is the Taught Programmes Action Plan (TPAP) which is the summary of the Centre's work throughout the year to monitor academic standards and to improve the student experience. Students' views are considered in this process through analysis of the PTES and module evaluations.

What academic support is available?

Students receive a comprehensive induction. Lecturers on taught modules are available to discuss any concerns students might have with regard to the particular module or its content. Students choosing to write a dissertation are assisted with the preliminary stages of selecting a research topic, drafting a research proposal, considering their methodology and developing the skills needed to identify and use relevant materials.

Programme-specific rules and facts

In order to specialise in International Tax Law, LLM students must take at least 120 credits in modules on the International Tax Law programme. LLM students can take up to 60 credits outside of their programme within the postgraduate programmes offered by the School of Law.

In order to specialise in International Tax Law, PG Dip students must take at least 90 credits in modules on the International Tax Law programme. PG Dip students can take up to 30 credits outside of their programme within the postgraduate programmes offered by the School of Law.

In order to specialise in International Tax Law, PG Cert students must take all 60 credits in modules on the International Tax Law programme.

Five modules on the International Tax Law programme (International Tax Law and International Tax Law in Practice, US International Taxation, EU Tax Law and Transfer Pricing) can be used to prepare for ADIT (Advanced Diploma in International Taxation) exam papers, and a dissertation on a tax topic can be submitted as an extended essay in lieu of the second or third ADIT exam paper.

Modules offered across the International Tax Law programme are accredited by the Solicitors Regulation Authority and the Bar Standards Board and confer CPD points.

How inclusive is the programme for all students, including those with disabilities?

Queen Mary has a central Disability and Dyslexia Service (DDS) that offers support for all students with disabilities, specific learning difficulties and mental health issues. The DDS supports all Queen Mary students: full-time, part-time, undergraduate, postgraduate, UK and international at all campuses and all sites.

Students can access advice, guidance and support in the following areas:

- Finding out if you have a specific learning difficulty like dyslexia
- Applying for funding through the Disabled Students' Allowance (DSA)
- Arranging DSA assessments of need
- Special arrangements in examinations
- Accessing loaned equipment (e.g., digital recorders)
- Specialist one-to-one 'study skills' tuition
- Ensuring access to course materials in alternative formats (e.g., Braille)
- Providing educational support workers (e.g., note-takers, readers, library assistants)

Links with employers, placement opportunities and transferable skills

There is a mentoring programme that matches students with available mentors from the profession. An embedded careers and professional development team provide guidance in identifying and obtaining relevant internships, valuable employment-related skills and other work-related opportunities. There is a programme of co-curricular activities designed to foster professional development and related skills.

Programme Title: International Tax Law

Programme Specification Approval

Person completing Programme Specification:

Person responsible for management of programme:

**Date Programme Specification produced / amended by
School / Institute Education Committee:**

**Date Programme Specification approved by Taught
Programmes Board:**