

COURSE DETAIL

STUDIES IN INTERNATIONAL TAXATION

Country

Korea, South

Host Institution

Seoul National University

Program(s)

Seoul National University

UCEAP Course Level

Graduate

UCEAP Subject Area(s)

Legal Studies

UCEAP Course Number

202

UCEAP Course Suffix**UCEAP Official Title**

STUDIES IN INTERNATIONAL TAXATION

UCEAP Transcript Title

INTL TAXATATION

UCEAP Quarter Units

4.50

UCEAP Semester Units

3.00

Course Description

This course examines in detail the basic principles of international taxation. It tries to identify the core issues in developing international tax rules, and study the different approaches countries have taken in dealing with these issues. Topics covered include basic theory of international taxation, jurisdiction for taxation, methods of international double tax relief, basic operation of double tax treaties, and international issues in tax administration.

Language(s) of Instruction

Korean

Host Institution Course Number

270.767

Host Institution Course Title

STUDIES IN INTERNATIONAL TAXATION

Host Institution Course Details

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department

Law

Course Last Reviewed

2022-2023

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