# COURSE DETAIL

| STUDIES IN INTERNATIONAL TAXATION |
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| **Country**<br>Korea, South |
| **Host Institution**<br>Seoul National University |
| **Program(s)**<br>Seoul National University |
| **UCEAP Course Level**<br>Graduate |
| **UCEAP Subject Area(s)**<br>Legal Studies |
| **UCEAP Course Number**<br>202 |
| **UCEAP Course Suffix** |
| **UCEAP Official Title**<br>STUDIES IN INTERNATIONAL TAXATION |
| **UCEAP Transcript Title**<br>INTL TAXATATION |
| **UCEAP Quarter Units**<br>4.50 |
| **UCEAP Semester Units**<br>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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