

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERAL AUTONOMOUS EDUCATIONAL
INSTITUTION OF HIGHER EDUCATION
“KUTAFIN MOSCOW STATE LAW UNIVERSITY (MSAL)”**

Department of Theory of State and Law

ACADEMIC DISCIPLINE (MODULE) PROGRAMME

PHILOSOPHY OF LAW

B1.O.01

year of recruitment -2026

Field of study:	40.04.01 Jurisprudence
Level of higher education:	master's degree
Direction of training or specialty of educational programme :	Master of International Tax Law
Study mode:	full-time
Qualification (degree):	Master

ДОКУМЕНТ ПОДПИСАН
ЭЛЕКТРОННОЙ ПОДПИСЬЮ

Сертификат: 00F189823E77195C5818ED2B1FCF6B1F1F
Владелец: Блажеев Виктор Владимирович
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Kornev A.V., Petrova T.V., Egorov A.A., Filin A.Y., Mikhailov A.M.

Philosophy of Law: working programme of the discipline (module) / Kornev A.V., Petrova T.V., Egorov A.A., Filin A.Y., Mikhailov A.M. - M.: Publishing Centre of O.E. Kutafin University (MSAL), 2026.

The programme is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1. Aims and objectives of mastering the discipline (module)

The **objective** determines the results of mastering this discipline (module).

The realisation of the goal requires the solution of a number of **tasks**. The solution of each task contributes and advances the student to achieve the goal.

The purpose of mastering the discipline (module) 'Philosophy of Law' (with elements of e-learning) is to deepen students' understanding of the nature and purpose of the state and law in the broad context of social relations and historical experience, the formation of ideal models of the development of the state and law, the education of conscious, independent and critical approach to the state and legal reality from the position of morality and civil duty.

The objectives of the discipline (module) 'Philosophy of Law' (with elements of e-learning) are the formation of skills and readiness of the graduate from the ethical and professional point of view to actively participate in the modernisation and improvement of the political and legal system of the Russian Federation.

1.2 Place of the discipline (module) in the structure of the basic professional educational programme of higher education

The discipline (module) 'Philosophy of Law' (with elements of e-learning) belongs to the compulsory part of Block 1 of the Discipline (module) of the main professional educational programme of higher education.

Mastering the discipline provides an opportunity to expand and deepen the knowledge obtained at the previous stage of study, to acquire skills and abilities determined by the content of the programme. Competences, which are formed in the process of mastering the discipline (module), are necessary for successful professional activity. Students acquire the ability to independently find and use the necessary content-logical links with other disciplines (modules) of the programme, such as 'Modern legal doctrines', 'Comparative Law', 'Current problems of law and law enforcement'.

1.3 Formative competences and indicators of their achievement (planned results of mastering the discipline (module))

As a result of mastering the discipline (module), the student must possess the following competences in accordance with FSES HE:

General professional competences:
 OPC-1; OPC-6.

Sections (topics) of the discipline (module)	Code and name of competences to be formed	Competence achievement indicator (planned result of mastering the discipline (module))
The subject and method of philosophy of law. Law and morality	OPC-1 Able to analyse non-standard situations of law enforcement practice and propose optimal options for their solution	IOPC-1.1 Knows basic and special concepts and regularities of formation, functioning and development of law; IOPC-1.2 Can independently analyse non-standard situations of law enforcement practice, identify and evaluate them; IOPC-1.3 Formulates optimal ways of solving non-standard situations of law enforcement practice; IOPC-1.4 Possesses skills of decision-making in non-standard situations of law enforcement practice taking into account ethical principles, norms and rules.
Moral values in the philosophy of law	OPC-6 Capable of ensuring compliance with the principles of ethics of a lawyer, including taking measures to prevent corruption and suppress corruption (other) offences	IOPC-6.1 Demonstrates readiness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for honour and dignity, human and civil rights and freedoms; IOPC-6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level; IOPC-6.3 Identifies corruption risks, assesses and suppresses corrupt behaviour, develops and implements measures to identify and eliminate conflicts of interest.
Typology of legal understanding	OPC-6 Capable of ensuring compliance with the principles of ethics of a lawyer, including taking measures to prevent corruption and suppress corruption (other) offences	IOPC-6.1 Demonstrates readiness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for honour and dignity, human and civil rights and freedoms; IOPC-6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level; IOPC-6.3 Identifies corruption risks, assesses and suppresses corrupt behaviour, develops and implements measures to identify and eliminate conflicts of interest.
Realist conceptions of law	OPC-1 Able to analyse non-standard situations of law enforcement practice and propose optimal options for their solution	IOPC-1.1 Knows basic and special concepts and regularities of formation, functioning and development of law; IOPC-1.2 Can independently analyse non-standard situations of law enforcement practice, identify and evaluate them;

		IOPC-1.3 Formulates optimal ways of solving non-standard situations of law enforcement practice; IOPC-1.4 Possesses skills of decision-making in non-standard situations of law enforcement practice taking into account ethical principles, norms and rules.
Metaphysical concepts of law. Correlation of classical types of understanding of law	OPC-1 Able to analyse non-standard situations of law enforcement practice and propose optimal options for their solution	IOPC-1.1 Knows basic and special concepts and regularities of formation, functioning and development of law; IOPC-1.2 Can independently analyse non-standard situations of law enforcement practice, identify and evaluate them; IOPC-1.3 Formulates optimal ways of solving non-standard situations of law enforcement practice; IOPC-1.4 Possesses skills of decision-making in non-standard situations of law enforcement practice taking into account ethical principles, norms and rules.
State-legal ideals and reality	OPC-6 Capable of ensuring compliance with the principles of ethics of a lawyer, including taking measures to prevent corruption and suppress corruption (other) offences	IOPC-6.1 Demonstrates readiness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for honour and dignity, human and civil rights and freedoms; IOPC-6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level; IOPC-6.3 Identifies corruption risks, assesses and suppresses corrupt behaviour, develops and implements measures to identify and eliminate conflicts of interest.
Relationship between the interests of the individual, society and the state	OPC-6 Capable of ensuring compliance with the principles of ethics of a lawyer, including taking measures to prevent corruption and suppress corruption (other) offences	IOPC-6.1 Demonstrates readiness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for honour and dignity, human and civil rights and freedoms; IOPC-6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level; IOPC-6.3 Identifies corruption risks, assesses and suppresses corrupt behaviour, develops and implements measures to identify and eliminate conflicts of interest.

As a result of mastering the discipline (module) the student must:

1) To know:

- place and role of the philosophy of law in the system of legal and other humanitarian sciences;

- basic provisions on the essence, purpose, historical evolution and prospects of development of the state and law, moral criteria for their evaluation, the relationship of the individual, society and the state, ways of resolving the contradictions between them;

- classical types of understanding of law;
- the most important problems of modern philosophy of law;
- basic philosophical and legal terms and concepts.

b) To be able to:

- Analyse the main directions of development of philosophical and legal thought;
 - identify the potential of various philosophical and legal schools and concepts;
 - evaluate the modern state-legal reality;
 - apply philosophical-legal knowledge in the process of comprehension of modern state-legal reality.

c) Possess:

- methodological and categorical basis of the philosophy of law;
- skills of independent philosophical and legal research;
- the main sources of philosophical and legal thought;
- philosophical and legal culture.

II. STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The volume of the discipline (module) is 3 credit units, 108 academic hours. The form of interim certification is an exam.

2.1.1 Thematic plan for full-time education

№ п/п	Sections (topics) of the discipline (module)	semester	Types of activities and volume (in ac. hours)			Technology of the educational process	Form of current control/ Form(s) of intermediate control
			lectu res	practical classes	CP		
1	The subject and method of philosophy of law. Law and morality	1	2 (full-time)		8	Introductory lecture- presentation Guided discussion	
2	Moral values in the philosophy of law	1		2	8	Video lecture, presentation	
3	Typology of legal understanding	1		4	8	Video lecture, presentation	
4	Realist conceptions of law	1		2	8	Video lecture, presentation	
5	Metaphysical concepts of law. Correlation of	1		2	8	Video lecture, presentation	

	classical types of understanding of law						
6	Political and legal ideals and reality	1		2 (full-time)	8	Work in small groups, roundtables	Scientific discussion, questioning, test paper.
7	Relationship between the interests of the individual, society and the state	1		4	6	Video lecture, presentation	
Checking the level of knowledge on the results of the module BM 1							Computer testing.
	TOTAL of OFO		2	16	54	<i>Examination (36 ac.h. for the examination)</i>	

2.2. Lecture-type classes

Topic. Subject and method of the philosophy of law. Law and morality. Moral values in the philosophy of law. Typology of legal understanding (full-time)

1. General theoretical legal disciplines (modules) and their correlation. Origin of the philosophy of law. The subject and method of the philosophy of law.
2. Formation of the philosophy of law. Philosophy of law in the system of legal education. Goals of the philosophy of law.
3. Features of philosophical and legal methodology.
4. Ontology, gnoseology, axiology.
5. Law and morality as regulators of social relations. The difference between law and morality. Development of views on law, morality and morality in philosophical and legal literature. Legal culture and morality.

Tasks for preparation:

In preparation for the lecture it is necessary to recall the general scientific and general theoretical provisions on the object and subject of legal sciences, their methodology, on the system of legal sciences. In connection with the definition of the specifics of the subject of the philosophy of law, its position in the system of legal sciences, it is necessary to bear in mind the interrelationships existing between theoretical and branch legal knowledge, as well as the provisions of the theory of state and law on the understanding of law, on different approaches to the definition of this phenomenon, on the difference between the main legal schools.

Topic. Moral values in the philosophy of law

1. Value approach to law. The system of values. State and law as values. Legal values.
2. The system of values relevant to law and the state. Law and freedom. Law and equality. Solidarity, social partnership, state and law. Law and justice. Law and other values.

3. The state as a value. Reflection of the value character of the state in domestic and foreign philosophical and legal literature. Anarchist denial of the value of the state.
4. Law as a value. Reflection of the value character of law in domestic and foreign literature. Legal values: universal and branch values (human rights, presumption of innocence, etc.).
5. Organic connection of the state and law.

Topic. Typology of legal understanding

1. Ontological and epistemological reasons for pluralism in the understanding of law.
2. Social and legal nature of law.
3. Criteria for the classification of theories of law. The distinction between philosophical and juridical criteria.
4. General division of classical types of understanding of law into 'realistic' and 'metaphysical'.

Topic. Realist conceptions of law

1. Generic features and differences of realist conceptions of law.
2. Legal positivism. Its origins, evolution, classical forms and current state.
3. Sociological positivism in the broad and narrow sense of the term. The emergence and development of sociological positivism in the XIX-XX centuries. Its reasons. Predecessors of sociological approach in the history of philosophical and legal thought.

Topic. Metaphysical concepts of law. Correlation of classical types of understanding of law

1. Common and particular in metaphysical theories.
2. Theories of natural law. Their general principles. The diversity of understanding of natural law from antiquity to the present day.
3. Philosophical understanding of law. Its historical background, completed forms (Kant, Hegel) and significance.
4. Compatibility of classical types of understanding of law.
5. Integrative theories and a comprehensive approach to the study of law.

Topic. Political and legal ideals and reality

1. Place and significance of ideal constructions in the philosophy of law and state-legal practice. Their dialectical interaction.
2. Social-historical regularity and legal laws.
3. Objective and subjective in legal understanding, law-making and implementation of law.

4. The modern ideal of a democratic, legal and social state.
5. Ideal and reality in legal consciousness.
6. Legal culture as an indicator of the objective state of society and the arena of struggle for improvement and modernisation of the state-legal sphere.

Topic. Correlation of interests of an individual, society and the state

1. The social nature of law and the state. The influence of common, group and private interests on them.
2. Objective and subjective law.
3. The nature of conflict of interest.
4. Ways of their resolution. Political duty. The duty of the citizen and the duty of the state.
5. Consolidation of the interests of the citizen, society and the state as the main problem and goal of social development and philosophy of law.

2.2 Seminar-type classes

Topic. Moral values in the philosophy of law

1. Value approach to law. The system of values. State and law as values. Legal values.
2. The system of values relevant to law and the state. Law and freedom. Law and equality. Solidarity, social partnership, state and law. Law and justice. Law and other values.
3. The state as a value. Reflection of the value character of the state in domestic and foreign philosophical and legal literature. Anarchist denial of the value of the state.
4. Law as a value. Reflection of the value character of law in domestic and foreign literature. Legal values: universal and branch values (human rights, presumption of innocence, etc.).
5. Organic connection of the state and law.

Topic. Typology of legal understanding

1. Ontological and epistemological reasons for pluralism in the understanding of law.
2. Social and legal nature of law.
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4. General division of classical types of understanding of law into 'realistic' and 'metaphysical'.

Topic. Realist conceptions of law

1. Generic features and differences of realist conceptions of law.

2. Legal positivism. Its origins, evolution, classical forms and current state.
3. Sociological positivism in the broad and narrow sense of the term. The emergence and development of sociological positivism in the XIX-XX centuries. Its reasons. Predecessors of sociological approach in the history of philosophical and legal thought.

Topic. Metaphysical concepts of law. Correlation of classical types of understanding of law

1. Common and particular in metaphysical theories.
2. Theories of natural law. Their general principles. The diversity of understanding of natural law from antiquity to the present day.
3. Philosophical understanding of law. Its historical background, completed forms (Kant, Hegel) and significance.
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Topic. Political and legal ideals and reality

1. Place and significance of ideal constructions in the philosophy of law and state-legal practice. Their dialectical interaction.
2. Social-historical regularity and legal laws.
3. Objective and subjective in legal understanding, law-making and implementation of law.
4. The modern ideal of a democratic, legal and social state.
5. Ideal and reality in legal consciousness.
6. Legal culture as an indicator of the objective state of society and the arena of struggle for improvement and modernisation of the state-legal sphere.

Topic. Correlation of interests of an individual, society and the state

1. The social nature of law and the state. The influence of common, group and private interests on them.
2. Objective and subjective law.
3. The nature of conflict of interest.
4. Ways of their resolution. Political duty. The duty of the citizen and the duty of the state.
5. Consolidation of the interests of the citizen, society and the state as the main problem and goal of social development and philosophy of law.

Topic. State-legal ideals and reality (full-time)

Preparation questions:

1. The place and significance of ideal constructions in the philosophy of law and state-legal practice. Their dialectical interaction.
2. Social-historical regularity and legal laws.
3. Objective and subjective in legal understanding, law-making and implementation of law.
4. The modern ideal of a democratic, legal and social state.
5. Ideal and reality in legal consciousness.
6. Legal culture as an indicator of the objective state of society and the arena of struggle for improvement and modernisation of the state-legal sphere.

Tasks for preparation: to get acquainted with the recommended academic literature on the problems of state-legal ideals, to repeat the material of the previous topics, to select specific examples of the relationship between the possibility and reality in the implementation of state-legal ideals; to understand the importance of legal culture as an indicator of the objective state of society and the arena of struggle for improvement and modernisation of the state-legal sphere.

2.4 Independent work

Types of independent work of students in the discipline (module) 'Philosophy of Law':

- writing an essay or abstract on a given topic;
- search (selection) of literature on a given topic, comparative analysis of scientific publications;
- preparation of theses of reports, messages for participation in scientific conferences;
- preparation of presentations;
- fulfilment of individual tasks, practical assignments.

Models (features) of independent work of students on individual topics are specified in the Evaluation materials for current control of progress and interim certification of students in the discipline (module) 'Philosophy of Law' (with elements of distance learning).

III. ASSESSMENT OF THE QUALITY OF MASTERING THE DISCIPLINE (MODULE)

Sample essay topics for the discipline (module) 'Philosophy of Law'

1. Subject and methodology of the philosophy of law.
2. History of the formation of the philosophy of law.
3. Philosophy of law in the system of legal education.
4. Philosophy of law and general theory of law and state.

5. Philosophy of law and sociology of law. Philosophy of law and history of political and legal doctrines.
7. Philosophical concepts of the essence and concept of law in the history of philosophical and legal thought.
8. Goals of the philosophy of law.
9. Typology of the main concepts of the philosophy of law.
10. Law and values. Legal values.
11. Law and freedom. Formal and real freedom.
12. Legal reality and its structure.
13. Law and responsibility. Political duty.

Control questions for interim certification (examination) on the results of mastering the discipline (module) 'Philosophy of Law'.

1. The subject of the philosophy of law.
2. Methodology of the philosophy of law.
3. Structure of the philosophy of law.
4. Philosophy of law in the system of legal education.
5. The correlation of the general theory of law and state, philosophy of law and sociology of law.
6. Law and morality. Moral foundations of law.
7. Legal culture and morality.
8. Positive and natural law: their correlation.
9. The state as a value.
10. Legal state: concept and essence.
11. Social state.
12. Law as a value.
13. Legal and political ideals.
14. Ontological bases of understanding of law.
15. Legal positivism.
16. Sociological positivism.
17. Philosophical understanding of law.
18. Integrative legal theories.
19. Libertarian theory of law.
20. Communicative theory of law.
21. Natural-positive theory of law.
22. Law and legal consciousness: their correlation.
23. The structure of legal consciousness: legal ontology, legal axiology, legal praxeology.
24. Legal culture and legal consciousness: their correlation.
25. Objective and subjective law.
26. The law as a category of essence and due.
27. Law and social interests. Law as a state-protected interest.
28. Conflict of interests. The problem of consolidation of interests in law.

29. Law as an expression of class and general societal interests.
30. Legitimacy of state power and the problem of overcoming the alienation of the individual.
31. Law as a measure of freedom.
32. Formal and real freedom: their correlation.
33. Freedom and responsibility. Freedom and duty.
34. The nature of political duty. Correlation of legal and political duty.
35. Neo-Kantian concepts of the philosophy of law.
36. 'Philosophy of law' in the philosophical system of G. W. F. Hegel.
37. Modern Neo-Hegelian concepts of the philosophy of law.
38. Philosophy of law as a branch of legal science and the basis of law.
39. G. Kelsen's 'pure' theory of law.
40. Concepts of 'revived' natural law.
41. Neopositivist concept of law by G. Hart.
42. Western sociological theories of law (E. Ehrlich, G. Kantorovich).
43. Sociological Theory of Law in Russia (S. A. Muromtsev, M. M. Kovalevsky).
44. Psychological theory of law by L. I. Petrazhitsky.

IV. TEACHING SUPPORT

Main scientific literature

1. Marty`shin, O. V. *Filosofiya prava* [E`lektronny`j resurs] : uchebnik dlya magistrrov. — Moskva : Prospekt, 2017. — 352 s. - ISBN 978-5-392-24219-1. — Rezhim dostupa : <http://ebs.prospekt.org/book/34663>.
2. Istoriya politicheskix i pravovy`x uchenij [E`lektronny`j resurs] : uchebnik / N. M. Azarkin, V. N. Zhukov, Yu. S. Zav`yalov [i dr.] ; pod obshh. red. O. V. Marty`shina. - 3-e izd. - M. : Prospekt, 2016. - 800 s. - ISBN 978-5-392-23665-7. — Rezhim dostupa : <http://ebs.prospekt.org/book/31305>.
3. Problemy` obshhej teorii jus [Tekst] : uchebnik dlya magistrantov yurid. vuzov / V. V. Lazarev, S. V. Lipen`, A. X. Saidov. - M. : NORMA: INFRA-M, 2012. - 656 s. - ISBN 978-5-91768-256-3. // Virtual`ny`j chital`ny`j zal (MGYuA) — Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
4. *Filosofiya prava. Kurs lekcij v 2 t. T. 1* [E`lektronny`j resurs] : uchebnoe posobie / otv. Red. M. N. Marchenko. — M. : Prospekt, 2017. — 552 s. — ISBN 978-5-9909586-3-0. — Rezhim dostupa : <http://ebs.prospekt.org/book/674>.
5. *Filosofiya prava. Kurs lekcij v 2 t. T. 2* [E`lektronny`j resurs] : uchebnoe posobie / otv. Red. M. N. Marchenko. — M. : Prospekt, 2014. — 512 s. — ISBN 978-5-392-12319-3. — Rezhim dostupa : <http://ebs.prospekt.org/book/675>

Additional literature

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2. Alekseev S. S. Pravo: azbuka - teoriya - filosofiya. Opy`t kompleksnogo issledovaniya [Tekst] / S. S. Alekseev. - M. : Statut, 1999. - 712 s. - ISBN 5-8354-0002-0. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
3. Alekseev S. S. Filosofiya prava [Tekst] : monografiya / S. S. Alekseev. - M. : Norma, 1999. - 336 s. - ISBN 5-89123-149-2. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
4. Hegel` G. V. F. Filosofiya prava [Tekst] / G. V.F. Gegel` ; per. s nem.: red. i sost. : D. A. Kerimov, V. S. Nersesyancz. - M. : My`sl`, 1990. - 524 s. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
5. Gurvich G. D. Filosofiya i sociologiya prava [Tekst] : izbran. soch. / G. D. Gurvich; per. s fr. M. V. Antonova; per. s angl. M. V. Antonova, L. V. Voroninoj. - SPb. : ID S.-Peterb. gos. un-ta, Izd-vo yurid. fak. S.-Peterb. gos. un-ta, 2004. - 848 s. - ISBN 5-9645-0008-0. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
6. Zhukov V. N. Filosofiya prava (Teoretiko-metodologicheskij aspekt) [E`lektronny`j resurs] // Gosudarstvo i pravo, 2009. - № 3. - S. 21-30. – Rezhim dostupa : <https://elibrary.ru/item.asp?id=11722410>
7. Zhukov V. N. Filosofskoe poznanie gosudarstva i prava [E`lektronny`j resurs] // Gosudarstvo i pravo, 2010. - № 6. - S. 31–40. – Rezhim dostupa : <https://elibrary.ru/item.asp?id=15054929>
8. Zhukov V. N. Gosudarstvo kak cennost` [E`lektronny`j resurs] // Gosudarstvo i pravo, 2009. - № 9. – 14-26 s. – Rezhim dostupa : <https://elibrary.ru/item.asp?id=13215002>
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11. Il`in V. V. Kriterii nauchnosti znaniya [Tekst] / V. V. Il`in. - M. : Vy`ssh. shk., 1989. - 128 s. - ISBN 5-06-000006-0. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
12. Isaev I. A. PoliticaHermetica: skry`ty`e aspekty` vlasti [Tekst] / I. A. Isaev. - M. : YuRIST`, 2003. - 413 s. - ISBN 5-7975-0494-4. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>

13. Isaev I. A. Vlast' i zakon v kontekste irracional'nogo [Tekst] / I. A. Isaev. - M. : YuRIST'', 2006. - 478 s. - ISBN 5-7975-0827-3. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
14. Isaev I. A. Metafizika Vlasti i Zakona: U istokov politiko-pravovogo soznaniya [Tekst] / I. A. Isaev. - M. : Yurist'', 1998. - 256 s. - ISBN 5-7975-0041-8. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
15. Isaev I. A. Topos i nomos: prostranstva pravoporyadkov [Tekst] / I. A. Isaev. - M. : Norma, 2007. - 416 s. - ISBN 978-5-468-00127-1. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
16. Karbon'e Zh. Yuridicheskaya sociologiya [Tekst] : monografiya / Zh. Karbon'e ; per. V. A. Tumanov ; red. A. K. Kulikov. - M. : Progress, 1986. - 345 s. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
17. Kelli D. M. Kratkaya istoriya zapadnoj teorii prava / Per. s angl. E. Bazhenovoj. SPb., 2025. - 542 s.
18. Kerimov D. A. Problemy` obshhej teorii prava i gosudarstva. V 3 t. T. 2. Filosofiya prava [Tekst] / D. A. Kerimov. - M.: Sovrem. gumanit. un-t, 2001. - 271 s. - ISBN 5-8323-0083-1. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
19. Kerimov D. A. Filosofskie osnovaniya politiko-pravovy`x issledovaniy [E`lektronny`j resurs] : monografiya / D. A. Kerimov. — Repr. izd. — M.: Norma :INFRA-M, 2019. - 336 s. - Rezhim dostupa: <http://znanium.com/catalog/product/987344>.
20. Lektorskiy V. A. E`pistemologiya klassicheskaya i neklassicheskaya [Tekst] / V. A. Lektorskiy ; In-t filosofii Ros. akad. nauk. - M. : E`ditorial URSS, 2001. - 256 s. - ISBN 5-8360-0225-8. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
21. Llojd D. Ideya prava. Repressivnoe zlo ili social'naya neobxodimost'? [Tekst] / D. Llojd. - M. : YuGONA, 2002. - 416 s. - ISBN 5-901902-01-7. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
22. Mal`cev G. V. Social'ny`e osnovaniya prava [E`lektronny`j resurs] : monografiya / G. V. Mal`cev. - M.: Norma: INFRA-M, 2019. - 800 s. - Rezhim dostupa : <http://znanium.com/catalog/product/1020310>.
23. Nersesyancz V. S. Gegel` [E`lektronny`j resurs] : monografiya / V.S. Nersesyancz. - 2-e izd. - M. : Norma: Infra-M, 2012. - 112 s. - ISBN 978-5-91768-314-0. - Rezhim dostupa : <http://znanium.com/catalog/product/326585>.
24. Nersesyancz V. S. Pravo - matematika svobody`. Opy`t proshlogo i perspektivy` [Tekst] / V. S. Nersesyancz. - M. : Yurist'', 1996. - 160 s. - ISBN 5-7357-0082-0. // Virtual'ny`j chital'ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>

25. Nersesyancz V. S. Filosofiya prava[E`lektronny`j resurs] / V. S. Nersesyancz. — M. : Norma : INFRA-M, 2019. — 256 s. - Rezhim dostupa : <http://znanium.com/catalog/product/1010515>
26. Polyakov A. V. Obshhaya teoriya prava: fenomenologo-kommukativny`j podxod[Tekst] : kurs lekcij / A. V. Polyakov. - 2-e izd., dop. - SPb. : Yurid. centr Press, 2003. - 845 s. - ISBN 5-94201-136-2. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
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29. Sorokina Yu. V. Gosudarstvo i pravo v kul`turno-filosofskom aspekte [Tekst] : kurs lekcij / Yu. V. Sorokina. - M. : Yurlitinform, 2012. - 200 s. - ISBN 978-5-4396-0161-5 // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
30. Tri czarstva prava: dejstvitel`nost`, dejstvennost`, legitimnost` / E.V. Timoshina, N.S. Vasil`eva, V.E. Kondurov, A.A. Kraevskij; pod red. E.V. Timoshinoj. SPb.: Izd-vo S.-Peterb. un-ta, 2023.
31. Filosofiya prava v Rossii: istoriya i sovremennost`[Tekst] : sb. mater. / In-t gos-va i prava Ros. akad. nauk. Tret`i filosofsko-pravovy`e chteniya pamyati akad. V.S. Nersesyancza ; red. V. G. Grafskij. - M. : Norma, 2009. - 320 s. // Virtual`ny`j chital`ny`j zal (MGYuA) – Rezhim dostupa : <http://megapro.msal.ru/MegaPro/Web>
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33. Filosofiya prava: konceptual`ny`e osnovy` prepodavaniya v yuridicheskix vuzax [E`lektronny`j resurs] : monografiya / pod red. L. A. Deminoj. — M. : Norma : INFRA-M, 2017. — 224 s. - Rezhim dostupa : <http://znanium.com/catalog/product/910966>.
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V. LOGISTICAL SUPPORT

5.1 Providing the educational process with other library and information resources and means of providing the educational process

Students are provided with access (remote access) to modern professional databases and information reference systems. Full-text work programme of the

discipline (module) is placed in the Digital Scientific, Educational and Social Network of the University (hereinafter - TSNOSS), in the system of which 'Electronic personal accounts of the student and scientific and pedagogical staff' function. Access to the materials is possible by entering an individual password. TSNOSS is designed to create a personal-oriented information and communication environment that provides information interaction between all participants of the educational process of the Kutafin University, including the provision of publicly available and personalised reference, scientific, educational, social information through services based on the applied information systems of the Kutafin University.

Each student during the entire period of study is provided with individual unrestricted access to electronic library systems (electronic libraries) and to the electronic information and educational environment of the Kutafin University (MSAL). In addition to the electronic libraries of Kutafin University (MSAL), it is provided with individual unrestricted access to all remote electronic library systems, databases and legal reference systems connected at Kutafin University (MSAL) on the basis of licence agreements and having adapted versions of websites for students with disabilities.

Electronic library system (electronic library) and electronic information and educational environment provide the possibility of simultaneous access of 100 per cent of students from any point where there is access to the information and telecommunication network 'Internet', both on the territory of the Kutafin University (MSAL) and outside it.

The Library's collection of electronic resources includes the following legal reference systems, databases and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026

				- № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National Electronic Library (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on

				Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/202296c dated 01.10.2021 from 01.01.2022 to 31.12.2022;

				- No. 3221174757596c dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026

				- № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

O.E. Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, the composition of which is subject to annual updates.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017	

		No. 31604279221 dated December 12, 2016	
	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
	Office packages	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
	Archivers	7-Zip	Open License
		WinRar	Open License
	Internet browser	Google Chrome	Open License
	PDF viewer	Adobe Acrobat Reader	Open License
		Foxit Reader	Open License
	DJVU File Viewer	DjVu viewer	Open License
	Codec pack	K-Lite Codec Pack	Open License
	Video player	Windows Media Player	Included with OS
		vlc player	Open License
		flashplayer	Open License
	Audio player	Winamp	Open License
11.	Reference and legal systems (RLS)	Consultant Plus	Open License
		Guarantee	Open License

The Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety rules and regulations and ensures the implementation of all types of disciplinary and interdisciplinary training, practical and research work of students, as provided for by the curriculum.

The implementation of the discipline (module) involves classrooms for conducting lecture-type classes, seminar-type classes, group and individual consultations, ongoing monitoring and midterm assessment, as well as rooms for independent work and rooms for storing and performing preventive maintenance of educational equipment. For conducting lecture-type classes, students are offered sets of demonstration equipment and educational visual aids that provide thematic illustrations, which are stored on electronic media.

5.3. Rooms for independent work of students

The premises for independent work of students located at the address: Moscow, Sadovaya-Kudrinskaya St., 9, building 1, are equipped with computer equipment with the ability to connect to the Internet and provide access to the University's EIS and include:

1. Electronic reading room with 135 seats:

- student two-seater desk – 42 pcs.,
- three-seater student table – 10 pcs.,
- chair for individual work – 3 pcs.,
- chair – 135 pcs.,
- student computer 50 MAC AB – 76 pcs. (computer equipment is connected to the Internet and provides access to the electronic information and educational environment),
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, intended for disabled people and people with limited health capabilities, the work places in the reading room are equipped with modern ergonomic monoblocks with high-quality screens, as well as audio headsets.

Complex of means:

- Workplace with increased space – 2 pcs.,
- onear headphones – 1 set,
- handheld magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in vinyl frame 300*190 – 1 pc.

2. Reading rooms with 93 seats:

- student two-seater desk – 24 pcs.,
- three-seater student table – 2 pcs.,
- chair for individual work – 7 pcs.,
- chair – 93 pcs.,
- student computer 50 MAC AB – 11 pcs.

3. Scientific literature collection for 4 seats:

- student single table – 4 pcs.,
- student computer 50 MAC AB – 4 pcs.,
- chair – 4 pcs.

The room for independent work of students located at the address Moscow, Shitovo Embankment, 72, Bldg. 3, is equipped with computer equipment with the ability to connect to the Internet and provide access to the University's EIS and includes:

- Lenovo student computer – 16 pcs.,
- student single table – 16 pcs.,
- student two-seater desk – 17 pcs.,
- chair – 42 pcs.

The discipline (module) is provided with premises for storage and preventive maintenance of educational equipment.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERAL AUTONOMOUS EDUCATIONAL
INSTITUTION OF HIGHER EDUCATION
“KUTAFIN MOSCOW STATE LAW UNIVERSITY (MSAL)”**

Department of Theory of State and Law

ACADEMIC DISCIPLINE (MODULE) PROGRAMME

CURRENT LEGAL DOCTRINES

B1.O.02

year of recruitment -2026

Field of study:	40.04.01 Jurisprudence
Level of higher education:	master's degree
Direction of training or specialty of educational programme :	Master of International Tax Law
Study mode:	full-time
Qualification (degree):	Master

Moscow - 2026

The program is approved at the meeting of the Department of Theory of State and Law protocol No. 12 of April 27, 2026.

Author:

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Reviewer:

Lebedev S.Ya. - Doctor of Law, Professor, Professor of the Department of Criminal Law and Advocacy of the Institute "Maimonides Academy" of the Federal State Budgetary Educational Institution of Higher Education "Russian State University named after A.N. Kosygin".

Kornev A.V., Petrova T.V., Egorov A.A., Filin A.Yu, Shepelev D.V.

Modern legal teachings: working program of the discipline (module) / Kornev A.V., Petrova T.V., Egorov A.A., Filin A.Yu, Shepelev D.V, Mikhailov A.M. - M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is designed in accordance with the requirements of the Federal State Educational Standard of Higher Education.

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1. Objectives and tasks of mastering the discipline (module)

Target determines the results of mastering a given discipline (module).

The implementation of the set goal requires solving a certain number of problems. The solution of each problem makes its contribution and moves the student towards achieving the set goal.

The purpose of mastering the discipline (module) "Current Legal Doctrines" see the pros and cons of legal positions in all their diversity. A novice lawyer needs to study his predecessors in detail, understand their arguments, and know the cause-and-effect relationships. Such cognitive experience, ideas, and achievements of the past are necessary in modern society.

The objectives of the discipline (module) "Current Legal Doctrines" is developing the ability and readiness of graduates to identify the vast historical experience of understanding key problems of legal science, which can be perceived in modern conditions in practical and scientific activities, including in the preparation of master's dissertation research.

1.2. The place of the discipline (module) in the structure of the OPOP of HE

The discipline (module) "Current Legal Doctrines" refers to the compulsory part of Block 1 of the Discipline (modules) of the main professional educational program of higher education.

Mastering a discipline (module) provides an opportunity to expand and deepen the knowledge obtained at the previous stage of training, to acquire skills and abilities determined by the content of the program. Competencies that are formed in the process of mastering a discipline (module) are necessary for successful professional activity. Students acquire the ability to independently find and use the necessary substantive and logical connections with other disciplines (modules) of the program, such as "Philosophy of Law", "Comparative Law Research", "Current Issues of Law and Law Enforcement".

1.3. Competencies to be developed and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must have the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General professional competencies:
OPC-1; OPC-6.

Sections (topics) of the discipline (module)	Code and name of the competencies being formed	Indicator of achievement of competencies (planned result of mastering a discipline (module))
Teachings on law and state: history and modernity.	OPC-1 Able to analyze non-standard situations in law enforcement practice and propose optimal solutions	IOPC-1.1 Knows the basic and special concepts and patterns of formation, functioning and development of law; IOPC-1.2 Able to independently analyze non-standard situations of law enforcement practice, identify and evaluate them; IOPC-1.3 Formulates optimal solutions to non-standard situations in law enforcement practice; IOPC-1.4 Possesses skills in making decisions in non-standard situations of law enforcement practice, taking into account ethical principles, norms and rules.
Legal teachings of the 20th - 21st centuries	OPC-6 Capable of ensuring compliance with the principles of legal ethics, including taking measures to prevent corruption and suppress corruption (other) offenses.	IOPC-6.1 Demonstrates a willingness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for the honor and dignity, rights and freedoms of man and citizen; IOPC-6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level; IOPC-6.3 Identifies corruption risks, assesses and prevents corrupt behavior, develops and implements measures to identify and eliminate conflicts of interest.
State and Law in the Teachings of the Fourth Industrial Revolution	OPC-6 Capable of ensuring compliance with the principles of legal ethics, including taking measures to prevent corruption and suppress corruption (other) offenses.	IOPC-6.1 Demonstrates a willingness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for the honor and dignity, rights and freedoms of man and citizen; IOPC-6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level; IOPC-6.3 Identifies corruption risks, assesses and prevents corrupt behavior, develops and implements measures to identify and eliminate conflicts of interest.

As a result of development disciplines (modules) The student must:

1) know:

- the subject and methodology of the history of political and legal doctrines;
- the place and role of the history of political and legal doctrines in the system of legal sciences;
- the main patterns of development of modern teachings on the state and law;

- the current state of the science of the history of political and legal doctrines, its interdisciplinary nature and connection with branch legal sciences.

2) be able to:

- apply knowledge of the laws of development of political and legal phenomena and doctrines in the field of lawmaking, law enforcement and law enforcement;

- navigate social problems of legal reality;

- taking into account historical experience, analyze modern problems of legal regulation of social relations and propose ways to solve them, based on the synthesis of Current Legal Doctrines and sectoral legal sciences.

3) possess:

- modern and historical general legal terminology;

- skills of theoretical understanding of historical intellectual political and legal experience;

- skills in using the acquired knowledge to solve specific legal problems that arise in the process of legal regulation of social relations at the present stage.

II. STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

Volume disciplines (modules) is 3 credits, 108 academic hours. The form of midterm assessment is an exam.

2.1.1 Subject plan for full-time education

N o. p/ p	Section (topic) disciplines (module)	Semester/trimester	Types of activities and labor intensity (in academic hours)				Technology of the educational process	Form current control/ Form of interim assessment
			Lectures	Practical classes	Laboratory practical training	SR		
1.	Teachings on law and state: history and modernity.	4	2□	2	2	18	Lecture-presentation, work in small groups, round tables	Scientific discussion on the topic, essay.
							Practical task: to give a comparative description (make a table) of the teachings of Plato and Aristotle on the state. To reveal their modern significance.	Checking the completion of the practical task

2.	Legal teachings of the 20th - 21st centuries	4		6		20	Work in small groups, case assignments, round tables	Scientific discussion on the topic, survey.
3.	State and Law in the Teachings of the Fourth Industrial Revolution	4		4		18	Work in small groups, round tables	Scientific discussion on the topic, essay.
	TOTAL for OFO		2	12	2	56	<i>Exam (36 academic hours for preparation and passing the exam)</i>	

2.2. Lecture-type classes

Topic: Teachings on Law and State: History and Modernity

1. Subject of the discipline (module) “Modern legal doctrines”.
2. Periodization of the development of teachings on law and state.
3. Ancient Eastern, antique, medieval traditions in the development of teachings on law and state.
4. Formation of bourgeois political and legal ideology in contractual concepts of the 17th-18th centuries.
5. Competition of political and legal doctrines in the 19th-20th centuries.
6. Interdisciplinary status and integrative nature of political and legal doctrines.
7. Legal teachings of the early 21st century.
8. Legal teachings of the early 21st century and branch legal sciences.

Task for preparation: to understand the content of the main historical periods in the development of political and legal thought, to recall the general patterns of evolution of the political and legal system of society, repeating the relevant material from the history of the state and law.

2.3. Seminar-type classes

Topic 1. Teachings on law and state: history and modernity.

1. Subject of the discipline (module) “Modern legal doctrines”.
2. Periodization of the development of teachings on law and state.
3. Ancient Eastern, antique, medieval traditions in the development of teachings on law and state.
4. Formation of bourgeois political and legal ideology in contractual concepts of the 17th-18th centuries.
5. Competition of political and legal doctrines in the 19th-20th centuries.
6. Interdisciplinary status and integrative nature of political and legal doctrines.

Tasks for preparation: familiarize yourself with the recommended educational literature on the history of political and legal doctrines in Ancient Greece, point out the social determinacy of the concepts of Plato and Aristotle, be able to compare their main provisions with each other, familiarize yourself with the concepts of T. Hobbes, J. Locke, J.-J. Rousseau, I. Kant, A. Smith and be able to compare the main provisions of the theories under consideration with each other.

Topic 2. Legal doctrines of the 20th – 21st centuries.

1. Evolution of concepts of legal understanding in modern legal doctrines: neopositivism, theory of revived natural law, economic analysis of law, modern sociological concepts.

2. The problem of searching for social justice in modern political and legal doctrines.

3. Legal aspects of political doctrines and state ideologies of the late 20th – early 21st centuries.

4. Problematic issues of the relationship between the state and society.

Assignments for preparation: familiarize yourself with the recommended educational literature on the history of political and legal doctrines "Theory of Justice" D. Rawls, "The Idea of Justice" by Amartya Sen.

Topic 3. State and law in the teachings of the era of the fourth industrial revolution

1. Transformation of state functions in the era of the fourth industrial revolution.

2. The problem of sovereignty in modern legal doctrines.

3. Law and the state in the era of globalization, informatization, digitalization, networking, and virtualization of public relations.

4. The role of world-system theory in understanding the modern state and law.

5. Ideas of constitutionalism in modern political and legal doctrines.

Tasks for preparation: familiarize yourself with the recommended educational literature on the history of political and legal doctrines and be able to identify the main approaches to understanding the evolution of the essence, form and content of the state and law in modern legal research.

LABORATORY PRACTICAL COURSE

Laboratory practical training for students

1. Legality in the history of political and legal doctrines

2. Personality and society, the limits of state activity in the history of political and legal doctrines

3. War and peace in the history of political and legal doctrines

4. Crime and punishment in the history of political and legal doctrines.

2.4. Independent work

Types of independent work of the teacher in the discipline (module) "Modern legal doctrines":

- writing essays, tests, papers;
- compiling a bibliographic list on a given scientific problem;
- preparation of presentation;
- preparation of abstracts of reports, messages for participation in scientific conferences;
- completing individual assignments, practical assignments, case assignments.

Models (features) of independent work of students on individual sections and topics

No.	Topic Title	Assignment for independent work	Teacher control form
1.	Teachings on law and state: history and modernity.	Search and study legal sites information and preparation for auditorium practical classes	Discussion during the practical lesson
2.	Legal teachings of the 20th - 21st centuries	Search and study legal sites information and preparation for auditorium practical classes	Audience survey
3.	State and Law in the Teachings of the Fourth Industrial Revolution	Search and study legal sites information and preparation for auditorium practical classes	Testing search skills

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

3.1. Sample topics for writing an essay.

1. Periodization of the development of teachings on law and state.
2. Ancient Eastern, antique, medieval traditions in the development of teachings on law and state.
3. Formation of bourgeois political and legal ideology in contractual concepts of the 17th-18th centuries.
4. Competition of political and legal doctrines in the 19th-20th centuries

5. A look at the fate of the state and law in anarchist teachings.
6. Peculiarities of the Marxist interpretation of politics and law. State and law as superstructural phenomena.
7. Modern interpretations of positivistic, sociological, and natural law doctrines.
8. The tax system of the state: essence, content and reflection in the history of political and legal doctrines.
9. Crime and Punishment through the Prism of the History of Political and Legal Doctrines.
10. The doctrine of punishment in political and legal thought.
11. The economic function of the state in the history of political and legal doctrines
12. The influence of the ideas of L. I. Petrazhitsky on the development of legal thought.

3.2. Control questions for certification (exam) on the subject (module) (approximate list)

1. Subject of the discipline (module) "Modern legal doctrines".
2. Periodization of the development of teachings on law and state.
3. Ancient Eastern, antique, medieval traditions in the development of teachings on law and state.
4. Plato's teaching on the state and law.
5. Aristotle's teaching on the state and law.
6. Formation of bourgeois political and legal ideology in contractual concepts of the 17th-18th centuries.
7. Competition of political and legal doctrines in the 19th-20th centuries
8. Ideas of constitutionalism in modern political and legal doctrines.
9. Management as the main function of the state in modern political and legal doctrines.
10. Property as a legal and economic category in modern legal doctrines.
11. Interdisciplinary status and integrative nature of political and legal doctrines.
12. Political and legal teachings of the scholastics: neo-Thomism.
13. Legal doctrine of utopian socialism.
14. Natural law theories of state and law
15. Legal and political teachings of the classics of German philosophy.
16. Political and legal theory of utilitarianism (I. Bentham, J. St. Mill).
17. Marxist political thought.
18. Political and legal concepts of anarchism: history and modernity
19. Political and legal views of M. Weber.
20. Modern sociological school of law.
21. Modern psychological theories of law.
22. Modern normative theories of law.
23. Theory of elites (G. Mosca, V. Pareto, R. Michels).

24. Political concepts of fascism.
25. Political ideas of Russian emigration.
26. Political and legal views of K. Schmitt.
27. Theory of Justice (D. Rawls, A. Sen, R. Nozick).
28. Political theory of communitarianism.
29. Political and legal theory of world-system analysis (I. Wallerstein).
30. Postmodernism in political and legal doctrines.
31. Structuralist theory of the state.
32. Theory of state sovereignty: formation and development.
33. The theory of network society by M. Castells.
34. Political and legal theories of the "new left" (J.P. Sartre, G. Marcuse, A. Camus).
35. Political philosophy of neoliberalism (F. Hayek, M. Friedman, L. Mises).
36. The theory of the welfare state.
37. Theory of pluralistic democracy and the theory of convergence.
38. Globalization – deglobalization: political and legal content.
39. Political and legal doctrine of modern conservatism.
40. Political and legal doctrine of modern liberalism.

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

Main scientific literature

1. History of political and legal doctrines [Electronic resource]: textbook / N.M. Azarkin, V.N. Zhukov, Yu.S. Zavyalov [and others]; under the general editorship of O.V. Martyshin. - 3rd ed. - M.: Prospekt, 2016.- 800 p.- ISBN 978-5-392-23665-7.- Access mode:<http://ebs.prospekt.org/book/31305>.
2. History of political and legal doctrines [Electronic resource]: textbook / ed. V.V. Lazarev. - 3rd ed., corrected and supplemented. - M.: Norma: INFRA-M, 2016. - 800 p. - ISBN 978-5-91768-725-4. - Access mode:<http://znanium.com/catalog/product/543983>.
3. Kornev A. V. Sociology of Law [Electronic resource]: textbook. - M.: Prospekt, 2015.- 336 p.- ISBN 978-5-392-16581-0.- Access mode:<http://ebs.prospekt.org/book/27685>
4. Anthology of world legal thought: in 5 volumes. Vol. 3 Europe and America of the 18th-20th centuries; Anthology of world legal thought: in 5 volumes. Vol. 5 Russia. Late 19th-early 20th centuries. Moscow "Mysl", 1999;
5. T.A. Alekseev "Modern political theories". Course of lectures. M., ROSSPEN, 2000;
6. Quentin Skinner "The Origins of Modern Political Thought" In 2 volumes. M., "Delo", 2018.;
7. Bob Jessop "The State. Past, Present and Future" M., "Delo", 2019;
8. Pierre Bourdieu "On the State". Lecture course. Moscow, "Delo", 2016; Richard Posner "Frontiers of Legal Theory" Moscow, Higher School of Law, 2017.

Further reading

1. Azarkin N. M. Montesquieu [Text]: monograph / N. M. Azarkin. - M.: Legal. lit., 1988. - 128 p. - ISBN 5-7260-0045-5. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
2. Asmus V. F. Ancient Philosophy [Text] / V. F. Asmus. - 3rd ed. - M.: Higher. school, 2001. - 400 p. - ISBN 5-06-003049-0. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
3. Amartya Sen. "The Idea of Justice". Gaidar Institute Publishing House, M, 2016
4. Baskin Yu.Ya. Kant [Text] / Yu. Ya. Baskin; resp. ed. L. S. Mamut. - M.: Legal. lit., 1984. - 88 p. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
5. Bontash P. K. Thomas More [Text] / P. K. Bontash, N. S. Prozorova; resp. ed. O. V. Martyshin. - M.: Legal. lit., 1983. - 112 p. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
6. Bruno Leoni. "Freedom and Law", M., 2008.
7. Economy and Society: Essays on Understanding Sociology. Domination. / Translated from German. edited by L. G. Ionin. — Moscow: Publishing House of the Higher School of Economics, 2019. — 544 p. — [ISBN 978-5-7598-1516-7](https://doi.org/10.1007/978-5-7598-1516-7).
8. Hegel G. V. Philosophy of Law [Text] / G. V. F. Hegel; trans. from Germ.: ed. and comp.: D. A. Kerimov, V. S. Nersesyants. - M.: Mysl, 1990. - 524 p. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
9. Gafsky V. G. Bakunin [Text] / V. G. Gafsky. - M.: Legal Literature, 1985. - 141 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
10. Zheldybina T.A. Actual problems of the history of political and legal doctrines [Electronic resource]: textbook for masters / T.A. Zheldybina. - M.: INFRA-M, 2019. - 88 p. - ISBN 978-5-16-013753-7. - Access mode: <https://znanium.com/catalog/product/953303>
11. Isaev I. A., Zolotukhina N. M. History of political and legal doctrines of Russia [Electronic resource]: textbook / I. A. Isaev, N. M. Zolotukhina. - 3rd ed., revised and enlarged. - M.: Norma: INFRA-M, 2013. - 432 p. - Access mode:<http://znanium.com/catalog/product/407570>.
12. History of state and legal doctrines [Text]: textbook / ed. V. V. Lazarev. - M.: SPARK, 2006. - 672 p. - ISBN 5-88914-239-9. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
13. Isaev I.A. History of legal doctrines. Lecture notes [Electronic resource]: textbook / I.A. Isaev. - M.: Prospekt, 2016. - 40 p. - Access mode:<http://ebs.prospekt.org/book/22508>, local university network.
14. History of state and legal doctrines [Text]: anthology / author-compiler S.V. Lipen; editor V.V. Lazarev. - M.: SPARK, 2006. - 1071 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
15. History of political and legal doctrines [Electronic resource] / V.G. Gafsky, N.M. Zolotukhina [et al.]; under the general editorship of V.S. Nersesyants. - M.: Norma: INFRA-M, 2019. - 352 p. - ISBN 978-5-89123-442-0. - Access mode: <https://znanium.com/catalog/product/1009103>

16. History of political and legal doctrines. The Middle Ages and the Renaissance [Text] / ed. V. S. Nersesyants. - M.: Nauka, 1986. - 350 p. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
17. History of political and legal doctrines. The ancient world [Text] / ed. V. S. Nersesyants. - M.: Nauka, 1985. - 350 p. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
18. History of political and legal doctrines: XVII-XVIII centuries. [Text] / ed. V. S. Nersesyants. - M.: Nauka, 1989. - 448 p. - ISBN 5-02-012803-1. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
19. Kachekyan S.F. Aristotle's Teachings on the State [Text] / S. F. Kachekyan. - M., 1947; Leningrad. - 222 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
20. Lapaeva V. V. Questions of Law in K. Marx's "Capital" [Text] / V. V. Lapaeva. - M.: Legal Literature, 1982. - 120 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
21. Lenin V. I. State and Revolution. - M.: Life and Knowledge, 1918. – Access mode:<https://www.marxists.org/russkij/lenin/works/lenin007.htm>
22. Lenin V. I. Two tactics of social democracy in the democratic revolution. - Geneva: Central Committee of the RSDLP, 1905. - Access mode:<https://leninism.su/works/49-tom-11/3070-dve-taktiki-s>
23. Lenin V. I. Imperialism as the Highest Stage of Capitalism / - Petrograd: Parus, 1921. – Access mode:<https://leninism.su/works/66-tom-27/2080>
24. Lenin V. I. On the Dictatorship of the Proletariat [Text]: collection / K. Marx, F. Engels, V. I. Lenin; compiled by V. T. Kaltakhchyan. - M.: Publishing House of Political Literature, 1978. - 316 p. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
25. Lenin V. I. The Immediate Tasks of Soviet Power [Text]: collection / V. I. Lenin. - M.: State Publishing House of Political Literature, 1954. - 176 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
26. Lenin V. I. The Proletarian Revolution and the Renegade Kautsky [Text] / V. I. Lenin. - M.: State Publishing House of Political Literature, 1954. - 194 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
27. Lenin V. I. What is to be done. - Stuttgart, 1902.<https://leninism.su/works/44-tom-6/745-chto-delat-predislovie.html>
28. Lon Fuller. "The morality of right." M., "IRISPEN", 2007.
- 29.
30. Machiavelli N. Discourses on the first decade of Titus Livius. The Prince [Text] / N. Machiavelli. - M.: ROSSPEN, 2002. - 544 p. - ISBN 5-8243-0031-3. – Access mode:<http://megapro.msal.ru/MegaPro/Web>
31. Marx K. Towards a Critique of Hegel's Philosophy of Law Introduction: / K. Marx. - Vilnius: Mintis, 1985. - 29 p. – Access mode:http://anthropology.rchgi.spb.ru/marx/marx_t1.htm.
32. Marx K. Critique of the Gotha Program [Text] / K. Marx. - M., 1981. – Access mode:<http://megapro.msal.ru/MegaPro/Web>

33. Marx K., Engels F. Manifesto of the Communist Party [Text] / K. Marx, F. Engels. - M., 1984. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
34. Mikhailov A.M. Philosophy of Law: Classical Natural Law Theories and the Historical School of Lawyers: A Textbook for Bachelor's and Master's Degrees. 2nd ed. Moscow: Yurait, 2025.
35. Mikhailov A.M. Philosophy of Law: Idea of Natural law: A Textbook for Bachelor's and Master's Degrees. 2nd ed. Moscow: Yurait, 2025.
36. Mikhailov A.M. Western Philosophy of Law: A Textbook. Moscow: MGIMO-University, 2023.
37. Mukhaev R.T. Reader on the theory of state and law, political science, history of political and legal doctrines [Text]: a manual for universities / R.T. Mukhaev. - M.: Prior, 2000. - 1104 p. - ISBN 5-7990-0156-7. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
38. Nersesyants V. S. Political Doctrines of Ancient Greece [Text] / V. S. Nersesyants; ed. V. E. Guliev. - M.: Nauka, 1979. - 263 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
39. Novgorodtsev P. I. Kant and Hegel in their teachings on law and state [Text] / P. I. Novgorodtsev. - St. Petersburg: Aleteya, 2000. - 320 p. - ISBN 5-89329-282-0. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
40. Petrazhitsky L. I. Theory of Law and State in Connection with the Theory of Morality: Classics of the History and Philosophy of Law [Text]: monograph / L. I. Petrazhitsky. - St. Petersburg: Lan, 2000. - 608 p. - ISBN 5-8114-0224-4. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
41. Piontkovsky A. A. Hegel's Doctrine of Law and State and His Criminal-Law Theory [Text] / A. A. Piontkovsky. - M.: Gosyurizdat, 1963. - 468 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
42. Pirumova N. M. Social Doctrine of M. A. Bakunin [Text] / N. M. Pirumova; ed. I. D. Kovalchenko. - M.: Nauka, 1990. - 319 p. - ISBN 5-02009451-X. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
43. Satyshev V. E. Political and legal doctrines in England during the era of bourgeois revolutions of the 17th century [Text]: textbook / V. E. Satyshev; ed. S. A. Pyatkina. - M.: VYuZI, 1985. - 76 p. - Access mode:<http://megapro.msal.ru/MegaPro/Web>
44. Filin A.Yu. Theory of justice in the context of the study of the modern state // Eurasian Law Journal. - 2020. - No. 10 (149). - P. 83-86.
45. Filin A.Yu. The concept of the state in political and legal studies: domestic and Western traditions // Actual problems of Russian law. - 2021. - Vol. 16. - No. 1 (122). - P. 23-30.
46. Filin A.Yu. The Problem of Hegemony in the Context of the Development of the Modern Russian State // Russian Statehood and the Challenges of the 21st Century. Collection of Articles of the All-Russian Round Table. Moscow, 2022. - P. 171-175.
47. Filin A.Yu. The Problem of State Sovereignty in the Context of World-System Analysis // Actual Problems of Russian Law. - 2023. - 18(12). - P. 41-51

48. Chestnov I.L. "Postclassical Theory of Law". St. Petersburg, "Alef-Press", 2012.;
49. Anthony Atkinson "Inequality. How to deal with it?" M., Delo, 2018.
50. Shokhina T. S. Issues of civil law in K. Marx's "Capital" [Text]: a textbook / Shokhina T. S. - M.: VYuZI, 1990. - 32 p. - Access mode: <http://mega-pro.msal.ru/MegaPro/Web>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of ensuring the educational process

Students are provided with access (remote access) to modern professional databases and information reference systems. The full-text work program of the discipline (module) is posted in the Digital Scientific, Educational and Social Network of the University (hereinafter referred to as the DSES), in the system of which the "Electronic Personal Accounts of the Student and Scientific and Teaching Staff" operate. Access to the materials is possible by entering an individual password. The DSES is designed to create a personality-oriented information and communication environment that ensures information interaction of all participants in the educational process of O.E. Kutafin University (MSAL), including providing them with publicly available and personalized reference, scientific, educational, social information through services operating on the basis of the applied information systems of O.E. Kutafin University (MSAL).

Each student is provided with individual unlimited access to electronic library systems (electronic libraries) and to the electronic information and educational environment of the O.E. Kutafin University (MSAL) throughout the entire period of study. In addition to the electronic libraries of the O.E. Kutafin University (MSAL), he/she is provided with individual unlimited access to all remote electronic library systems, databases and reference and legal systems connected to the O.E. Kutafin University (MSAL) on the basis of license agreements, and having adapted versions of sites for students with disabilities.

The electronic library system (electronic library) and the electronic information and educational environment provide the possibility of simultaneous access for 100 percent of students from any point where there is access to the information and telecommunications network "Internet", both on the territory of the O.E. Kutafin Moscow State Law University (MSAL) and outside it.

The Library's electronic resource collection includes the following: reference and legal systems, databases and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by

				19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023. from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations

6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026

				- № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022э6с dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575э6с dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027

4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

O.E. Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, the composition of which is subject to annual updates.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
	Office packages	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
	Archivers	7-Zip	Open License
		WinRar	Open License
	Internet browser	Google Chrome	Open License
	PDF viewer	Adobe Acrobat Reader	Open License
		Foxit Reader	Open License
	DJVU File Viewer	DjVu viewer	Open License
	Codec pack	K-Lite Codec Pack	Open License
	Video player	Windows Media Player	Included with OS
		vlc player	Open License
		flashplayer	Open License
	Audio player	Winamp	Open License
11.	Reference and legal systems (RLS)	Consultant Plus	Open License
		Guarantee	Open License

The Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety rules and regulations and ensures

the implementation of all types of disciplinary and interdisciplinary training, practical and research work of students, as provided for by the curriculum.

The implementation of the discipline (module) involves classrooms for conducting lecture-type classes, seminar-type classes, group and individual consultations, ongoing monitoring and midterm assessment, as well as rooms for independent work and rooms for storing and performing preventive maintenance of educational equipment. For conducting lecture-type classes, students are offered sets of demonstration equipment and educational visual aids that provide thematic illustrations, which are stored on electronic media.

5.3. Rooms for independent work of students

The premises for independent work of students located at the address: Moscow, Sadovaya-Kudrinskaya St., 9, building 1, are equipped with computer equipment with the ability to connect to the Internet and provide access to the University's EIS and include:

1. Electronic reading room with 135 seats:

- student two-seater desk – 42 pcs.,
- three-seater student table – 10 pcs.,
- chair for individual work – 3 pcs.,
- chair – 135 pcs.,
- student computer 50 MAC AB – 76 pcs. (computer equipment is connected to the Internet and provides access to the electronic information and educational environment),
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, intended for disabled people and people with limited health capabilities, the work places in the reading room are equipped with modern ergonomic monoblocks with high-quality screens, as well as audio headsets.

Complex of means:

- Workplace with increased space – 2 pcs.,
- onear headphones – 1 set,
- handheld magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in vinyl frame 300*190 – 1 pc.

2. Reading rooms with 93 seats:

- student two-seater desk – 24 pcs.,
- three-seater student table – 2 pcs.,
- chair for individual work – 7 pcs.,
- chair – 93 pcs.,
- student computer 50 MAC AB – 11 pcs.

3. Scientific literature collection for 4 seats:

- student single table – 4 pcs.,

- student computer 50 MAC AB – 4 pcs.,
- chair – 4 pcs.

The room for independent work of students located at the address Moscow, Shitovo Embankment, 72, Bldg. 3, is equipped with computer equipment with the ability to connect to the Internet and provide access to the University's EIS and includes:

- Lenovo student computer – 16 pcs.,
- student single table – 16 pcs.,
- student two-seater desk – 17 pcs.,
- chair – 42 pcs.

The discipline (module) is provided with premises for storage and preventive maintenance of educational equipment.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

COMPARATIVE TAX LAW

B1.O.03

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia.

Machekhin V.A.

Comparative Tax Law: Course (Module) Work Program / V.A. Machekhin, Moscow: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Comparative Tax Law" is to develop a comprehensive understanding of the legal regulation of tax systems in various countries, including:

- basic concepts enshrined in tax law;
- types of taxes;
- tax procedures;
- tax liability .

Studying the course (module) "Comparative Tax Law" provides preparation for solving the following **problems** :

- to reveal the essence of tax law of various countries;
- to identify the similarities and peculiarities in the regulation of tax issues, liability for violation of tax rules, and tax procedures in different countries;
- to form an idea of the composition of sources of tax law in various countries;
- to reveal the concepts of taxes in various legal systems;
- to understand the trends in the development of modern national tax laws in various countries.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "Comparative Tax Law" is a mandatory part of Block 1 of the Discipline (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:

OPC-2

OPC-5

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
Legal basis for taxation in different countries	OPC-2 Capable of independently preparing expert legal opinions and conducting examinations of regulatory (individual) legal acts	IOPC 2.1 Understands the essence and significance of expert legal activity IOPC 2.2 Able to formulate expert tasks, understands the specifics of using expert opinions IOPC 2.3 Participates in the legal examination of regulatory legal acts and acts of application of legal norms, as well as their drafts
Tax systems and their legal regulation	OPC-2 Capable of independently preparing expert legal opinions and conducting examinations of regulatory (individual) legal acts	IOPC 2.1 Understands the essence and significance of expert legal activity IOPC 2.2 Able to formulate expert tasks, understands the specifics of using expert opinions IOPC 2.3 Participates in the legal examination of regulatory legal acts and acts of application of legal norms, as well as their drafts
Types of taxes	OPC-5 – Able to independently draft legal documents and develop draft regulatory (individual) legal acts	IOPC 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of lawmaking IOPC 5.2 Possesses the skills to draft legal documents and develop draft regulatory (individual) legal acts in accordance with the profile of his professional activity
Tax procedures	OPC-5 – Able to independently draft legal documents and develop draft regulatory (individual) legal acts	IOPC 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of lawmaking IOPC 5.2 Possesses the skills to draft legal documents and develop draft regulatory (individual) legal acts in accordance with the profile of his professional activity
Liability for violation of tax rules	OPC-5 – Able to independently draft legal documents and develop draft regulatory (individual) legal acts	IOPC 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of lawmaking IOPC 5.2 Possesses the skills to draft legal documents and develop draft regulatory (individual) legal acts in accordance with the profile of his professional activity

As a result of mastering the course (module) “Comparative Law Comparative Law in the Field of Taxation (Comparative Tax Law)”, the student should:

know:

- rules for classifying payments as taxes in different countries;
- the composition of sources of tax law in various countries;
- the main approaches to regulating tax procedures in different countries;

own:

- skills in searching for information on tax laws of foreign countries;
- skills in assessing the place and significance of various sources of law in foreign countries;

- identify and evaluate trends in the development of foreign tax law;

be able to:

- determine the applicability of foreign law;
- to generalize and analyze legal acts of foreign tax law.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours.
The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Legal basis for taxation in different countries	4	2		2	10	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Tax systems and their legal regulation	4			2	10	Case assignments	Survey, discussion, checking of completed assignment
3.	Types of taxes	4			2	10	Case assignments	Survey, discussion, checking of completed assignment
4.	Tax procedures	4			2	10	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Liability for violation of tax rules	4		2	4	16	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Discussion of controversial topics	

Total for the OFO		2	2	12	56	Exam (36 academic hours for preparation and passing the exam)

2.2. Lecture-type classes

Topic 1. Legal basis for taxation in different countries

1. Constitutional foundations of taxation
2. Sources of tax law
3. The relationship of international tax law with other branches
4. Tax law as a science
5. Participants in tax relations

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of tax in individual countries;
- find differences in the principles of tax law in different countries;
- What branches of law does tax law relate to?
- Provide examples of dissertations on issues of national tax law.

2.3. Seminar-type classes

Topic 1. Legal basis for taxation in different countries

1. Constitutional basis of taxation
2. Sources of tax law
3. The relationship of international tax law with other branches
4. Tax law as a science
5. Participants in tax relations

Task 1.

Provide examples of the specifics of tax law in individual countries.

Task 2.

Present tax news with a demonstration of the application of tax laws of foreign countries.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Tax systems and their legal regulation

1. Tax systems of European countries
2. Tax systems of the American countries
3. Tax systems of Asian countries
4. Tax systems of African countries

Task 1.

Present a tax news item on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present tax news on issues of modern tax law.

Topic 3. Types of taxes

1. Direct taxes
2. Indirect taxes
3. Digital taxes
4. Unusual taxes

Task 1.

Provide international tax news regarding the introduction of unusual taxes.

Task 2.

Provide publications on the activities of various non-governmental organizations in the field of taxation.

Topic 4. Tax procedures

1. The system of tax authorities
2. Registration of taxpayers
3. Taxpayer reporting
4. Tax audits.
5. Tax collection

Task 1.

Provide news on tax audit procedures.

Task 2.

Submit an article analyzing a dissertation in the field of tax law.

Task 3.

Submit an article analyzing a dissertation in the field of taxation.

Topic 5. Liability for violation of tax rules

1. Liability for violation of tax rules in European countries
2. Responsibility for violation of tax rules in American countries
3. Liability for Violating Tax Rules in Asian Countries
4. Liability for tax violations in African countries

Task 1.

To present news on tax liability in individual countries.

Task 2.

Submit an article analyzing a court decision regarding liability for violation of tax rules.

Laboratory practical training.

Topic 5. Liability for violation of tax rules

1. Responsibility for violation of tax rules in European countries
2. Responsibility for violation of tax rules in America
3. Responsibility for violation of tax rules in Asia
4. Responsibility for violation of tax rules in Africa

Task 1.

Provide news on unusual penalties for tax violations

Task 2.

Submit an article analyzing a foreign article concerning issues of liability for violation of tax rules

Task 3.

Analyze an article on new initiatives in the area of liability for violation of tax rules, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they

must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. Constitutional foundations of taxation
2. Sources of tax law
3. The relationship of international tax law with other branches
4. Tax law as a science
5. Participants in tax relations
6. Tax systems of European countries
7. Tax systems of the American countries
8. Tax systems of Asian countries
9. Tax systems of African countries
10. Direct taxes
11. Indirect taxes
12. Digital taxes
13. Unusual taxes
14. Tax authorities system

- 15.Registration of taxpayers
- 16.Taxpayer reporting
- 17.Tax audits.
- 18.Tax collection
- 19.Liability for violation of tax rules in European countries
- 20.Responsibility for violation of tax rules in American countries
- 21.Liability for Violating Tax Rules in Asian Countries
- 22.Liability for Violating Tax Rules in the United States
- 23.Liability for breach of tax rules in the UK
- 24.Liability for tax violations in South Africa
- 25.Penalties for tax violations in Brazil
- 26.Liability for violation of tax rules in China
- 27.Penalties for tax violations in India

III.ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. Constitutional foundations of taxation
2. Sources of tax law
3. The relationship of international tax law with other branches
4. Tax law as a science
5. Participants in tax relations
6. Tax systems of European countries
7. Tax systems of the American countries
8. Tax systems of Asian countries
9. Tax systems of African countries
- 10.Direct taxes
- 11.Indirect taxes
- 12.Digital taxes
- 13.Unusual taxes
- 14.Tax authorities system
- 15.Registration of taxpayers

16. Taxpayer reporting
17. Tax audits.
18. Tax collection
19. Liability for violation of tax rules in European countries
20. Responsibility for violation of tax rules in American countries
21. Liability for Violating Tax Rules in Asian Countries
22. Liability for Violating Tax Rules in the United States
23. Liability for breach of tax rules in the UK
24. Liability for tax violations in South Africa
25. Responsibility for violation of tax rules in Brazil
26. Liability for violation of tax rules in China
27. Penalties for tax violations in India

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. Slack, Enid, Property Taxes in the Real World (February 1, 2023). Canadian Tax Journal/Revue fiscale canadienne, Vol. 70 (supp.), 2022, pp 133-58, Available at SSRN: <https://ssrn.com/abstract=4401087>
2. De Pietro, Carla, Tax Treaty Override and the Need for Coordination between Legal Systems: Safeguarding the Effectiveness of International Law (February 13, 2015). In: World tax journal. - Amsterdam. - Vol. 7 (2015), no. 1 ; p. 73-97, Available at SSRN: <https://ssrn.com/abstract=4224692>
3. Pinto Nogueira, João Félix, Tax Administration and Technology: From Enhanced to No-Cooperation? (June 2, 2022). Digital Transformation of Tax Administrations, Available at SSRN: <https://ssrn.com/abstract=4125999> or <http://dx.doi.org/10.2139/ssrn.4125999>
4. Mik, Eliza and Noked, Noam, Blockchain and Tax Administration: A Critical Assessment (July 21, 2021). 50 Australian Tax Review 180-192 (2021), Available at SSRN: <https://ssrn.com/abstract=4077489> or <http://dx.doi.org/10.2139/ssrn.4077489>
5. Tilley, Paul, State and Territory Tax Reform (March 3, 2022). TTPI - Working Paper 2/2022, Available at SSRN: <https://ssrn.com/abstract=4054016> or <http://dx.doi.org/10.2139/ssrn.4054016>

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
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V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025

				- № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027

4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024.

				- № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. --

				№ 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license

8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,

- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
FEDERAL AUTONOMOUS EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
“KUTAFIN MOSCOW STATE LAW UNIVERSITY (MSAL)”**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

CURRENT ISSUES OF LAW AND LAW ENFORCEMENT

B1.O.04

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia.

Machekhin V.A.

Current Issues of Law and Law Enforcement: course (module) curriculum /V.A. Machekhin, Moscow: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Current Issues of Law and Law Enforcement" is to develop a comprehensive understanding of international tax law and the problems of its application and development, including:

- study of the history of the development of international tax law as a national and international category;
- acquisition of knowledge about different views regarding the place of tax law in the legal system and doctrine;
- formation of a comprehensive understanding of the problems associated with the application of international tax law;
- mastering the skills of analyzing administrative and judicial practice application of legal norms governing the procedure for international taxation .

Studying the course (module) "Current Issues of Law and Law Enforcement" provides preparation for solving the following **problems** :

- to reveal the essence of international tax law;
- to identify the features of approaches to determining the place of international tax law in the system of legal norms and legal doctrine;
- to form an understanding of the national and international content of international tax law;
- to reveal the methods and forms of tax evasion in international practice;
- to understand the trends in the development of modern international tax law.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "Current Issues of Law and Law Enforcement" is a mandatory part of Block 1. (B1.O) Disciplines (modules) of the main professional educational program of higher professional education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law " and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General professional competencies:

OPC-2

OPC-3

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. The concept of international tax law	OPC-2 Capable of independently preparing expert legal opinions and conducting examinations of regulatory (individual) legal acts	IOPC 2.1 Understands the essence and significance of expert legal activity IOPC 2.2 Able to formulate expert tasks, understands the specifics of using expert opinions IOPC 2.3 Participates in the legal examination of regulatory legal acts and acts of application of legal norms, as well as their drafts
2. The history of the development of international tax law	OPC-2 Capable of independently preparing expert legal opinions and conducting examinations of regulatory (individual) legal acts	IOPC 2.1 Understands the essence and significance of expert legal activity IOPC 2.2 Able to formulate expert tasks, understands the specifics of using expert opinions IOPC 2.3 Participates in the legal examination of regulatory legal acts and acts of application of legal norms, as well as their drafts
3. The composition of international tax law	OPC-3 Able to competently interpret legal acts, including in situations where there are gaps and conflicts of legal norms	IOPC 3.1 Understands the essence and significance of the interpretation of legal norms in professional legal activity IOPC 3.2 Uses various techniques and methods of interpreting legal norms to understand and clarify their meaning and content IOPC 3.3 Knows the concept of gaps and conflicts of legal norms and ways to overcome them IOPC 3.4 Possesses the skills to overcome gaps and conflicts of legal norms
4. International tax law as a science	OPC-3 Able to competently interpret legal acts, including in situations where there are gaps and conflicts of legal norms	IOPC 3.1 Understands the essence and significance of the interpretation of legal norms in professional legal activity IOPC 3.2 Uses various techniques and methods of interpreting legal norms to understand and clarify their meaning and content IOPC 3.3 Knows the concept of gaps and conflicts of legal norms and ways to overcome them IOPC 3.4 Possesses the skills to overcome gaps and conflicts of legal norms
5. Modern trends in the development of international tax law	OPC-3 Able to competently interpret legal acts, including in situations where there are gaps and conflicts of legal norms	IOPC 3.1 Understands the essence and significance of the interpretation of legal norms in professional legal activity IOPC 3.2 Uses various techniques and methods of interpreting legal norms to understand and clarify their meaning and content IOPC 3.3 Knows the concept of gaps and conflicts of legal norms and ways to overcome them

		IOPC 3.4 Possesses the skills to overcome gaps and conflicts of legal norms

As a result of mastering the course (module) “Current Issues of Law and Law Enforcement”, the student should:

know:

- the basic principles by which legal norms relate to international tax law;
- the history of the emergence and development of international tax law ;
- the main approaches to determining the place of international tax law in the system of legal acts and in doctrine;

own:

- skills in organizing legal work in the field of international tax law;
- skills in separating national and international norms in international tax law;
- identify and evaluate trends in the development of international tax law;

be able to:

- determine the applicability of the norms of international tax law;
- summarize and analyze legal acts that reveal the specific features of international tax law.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ trimester	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	The concept of international tax law	1	2		2	10	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	The history of the development of international tax law	1			2	10	Case assignments	Survey, discussion, checking of completed assignment
3.	The composition of international tax law	1			2	10	Case assignments	Survey, discussion, checking of completed assignment

4.	International tax law as a science	1			2	10	Public Speaking Practice , Round Table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Modern trends in the development of international tax law	1		2	4	16	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results BM 1 module							Solution of practical tasks	
	Total for the OFO		2	2	12	56	Exam (36 academic hours for preparation and passing the exam)	

2.2. Lecture-type classes

Topic 1. The concept of international tax law

1. International taxation and international tax law
2. Subject and method of international tax law
3. The relationship of international tax law with other branches
4. Principles of tax law in international tax law
5. The concept of tax sovereignty
6. Modern trends in the development of international tax law.

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international tax law;
- Find the differences in the principles of international tax law and international taxation;
- What branches of law does international tax law relate to?
- Name the international documents in the field of international tax law
- Provide examples of dissertations on international tax law.

2.3. Seminar-type classes

Topic 1. The concept of international tax law

1. International taxation and international tax law

2. The subject and method of international tax law
3. The relationship of international tax law with other branches
4. Principles of tax law in international tax law
5. The concept of tax sovereignty
6. Modern trends in the development of international tax law.

Task 1.

Provide examples of the specific features of international tax law in individual countries.

Task 2.

Present news on international taxation, demonstrating the application of international tax law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. History of the development of international tax law

1. International tax law in ancient and medieval times
2. International tax law in modern times.
3. International tax law today.

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. The structure of international tax law

1. National and international in international tax law
2. Taxation rules in international tax law.
3. Tax administration norms in international tax law.

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation.

Topic 4. International tax law as a science

1. International tax law in the doctrine of the Russian Federation and other countries.
2. Dissertations on issues of international tax law.
3. Dissertations on international taxation.

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. Current trends in the development of international tax law

1. New Russian initiatives to develop international tax law
2. New initiatives from other countries to develop international tax law
3. New initiatives of international organizations to develop international tax law

Task 1.

Provide updates on international taxation in relation to new OECD initiatives on international taxation.

Task 2.

Submit an article analyzing a court decision concerning the principles of international tax law.

Laboratory practical training.

Topic 5. Current trends in the development of international tax law

1. New UN initiatives to develop international tax law
2. New initiatives of other OECD countries to develop international tax law

Task 1.

Provide updates on the development of international tax rules prepared by the OECD

Task 2.

Submit an article analyzing a foreign article concerning the principles of international taxation

Task 3.

Review an article on new initiatives in international taxation prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international tax law in the Russian Federation
2. The concept of international tax law abroad
3. The history of the development of international tax law
4. Current issues in the application of international tax law
5. The role of principles in international tax law
6. Modern trends in the development of international tax law
7. The concept of tax sovereignty
8. National and International Tax Law
9. International tax law as a result of the conclusion of international tax agreements
10. International tax law in the Russian Federation doctrine
11. International tax law in the doctrine of foreign countries
12. International tax law in Russian dissertations
13. Current initiatives of the Russian Federation in the field of international tax law
14. Contemporary international initiatives in the field of international tax law
15. Current UN initiatives to develop international tax law
16. Current OECD initiatives to develop international tax law
17. Current EU initiatives to develop international tax law

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. Features of international tax law
2. The concept of international tax law in the Russian Federation
3. The concept of international tax law abroad
4. The history of the development of international tax law
5. Current issues in the application of international tax law
6. The role of principles in international tax law
7. Modern trends in the development of international tax law
8. The concept of tax sovereignty
9. The concept of tax jurisdiction
10. National and International Tax Law
11. International tax law as a result of the conclusion of international tax agreements
12. International tax law in the Russian Federation doctrine
13. International tax law in the doctrine of foreign countries

14. International tax law in Russian dissertations
15. Current initiatives of the Russian Federation in the field of international tax law
16. Contemporary international initiatives in the field of international tax law
17. Current UN initiatives to develop international tax law
18. Current OECD initiatives to develop international tax law
19. Current EU initiatives to develop international tax law

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-program-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008.

.URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Sprit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation>

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Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference , scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023. from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-

				1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on

				17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No.

	(Virtual reading room of the Russian State Library)			32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license

11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**МИНИСТЕРСТВО МИНИСТРЫ OF SCIENCE AND HIGHER EDUCATION OF THE
RUSSIAN FEDERATION FEDERAL STATE AUTONOMOUS EDUCATIONAL
INSTITUTION OF HIGHER EDUCATION
"KUTAFIN MOSCOW STATE LAW UNIVERSITY (MSAL)"**

*Department of Information Law and Digital Technologies
Кафедра информационного права и цифровых технологий*

ACADEMIC DISCIPLINE (MODULE) PROGRAMME

LEGAL TECH

Б1.О.05

year of recruitment – 2026

Field of study:	40.04.01 Jurisprudence
Level of higher education:	master`s
Direction of training or specialty of educational programme:	Master of International Tax Law
Study mode:	full-time
Qualification:	master

Moscow – 2026

The program was approved at the meeting of the Department of Information Law and Digital Technologies Protocol No. No.11 dated April 27, 2026.

Authors:

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Reviewer:

Chebotareva A.A. – Doctor of Law, Associate Professor, Head of the Department of Legal Support of Public Administration and Economics at the Law Institute of the Russian University of Transport (MIIT).

Palyanova N.V., Chubukova S.G., Shchitova A.A. Information technology support for legal activities (legaltech): the work program of the discipline (module)/N.V. Palyanova, S.G. Chubukova, A.A. Shchitova. – M.: Publishing Center of the O.E. Kutafin University (MGUA), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard

I. GENERAL PROVISIONS.

1.1. Objectives and tasks of mastering the discipline (module)

The purpose of mastering the discipline (module) "Information and technological support of legal activity (legal tech)" is the formation and development of knowledge, skills and abilities in the use of modern information technologies for the organization of effective legal activity. The objectives of the discipline (module) "Information and technological support of legal activity (legal tech)" are: expansion and deepening of knowledge about modern information technologies as part of legal tech, used in the professional activity of a lawyer; the ability to adapt to the rapid change of modern digital technologies; possession of skills in the use of modern information technologies for searching, systematization, analysis and presentation of legal information, organization of electronic document management.

1.2. Place of the discipline (module) in the structure of the main professional educational program of higher education

The discipline (module) "Information technology support for legal activity (legal tech)" refers to the mandatory part of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering the discipline provides an opportunity to expand and deepen the knowledge obtained at the previous stage of training, to acquire the skills and abilities determined by the content of the program. The competencies that are formed in the process of mastering the discipline are necessary for successful professional activity. Students acquire the ability to independently find and use the necessary substantive and logical connections with other disciplines of the program, such as "Legal Statistics", "Interpretation of Sociological Data in the Law Enforcement Process", etc.

1.3. Competencies to be developed and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module) "Information technology support for legal activity (legal tech)", the student must have the following competencies:

general professional:

GPK-6 - capability of ensuring compliance with the principles of lawyer ethics, including taking measures to prevent corruption and suppress (other) corruption offenses.

GPK-7 - capability of applying information technology and using legal databases to solve problems of professional activity, taking into account the requirements of information security.

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Indicator of achievement of competencies (planned result of mastering the discipline (module))
The concept and directions of development of legal tech in Russia	GPK-6 - capability of ensuring compliance with the principles of lawyer ethics, including taking measures to prevent corruption and suppress (other) corruption offenses	IGPK 6.1 Demonstrates a willingness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for the honor and dignity, rights and freedoms of man and citizen IGPK 6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level
Information technology support for legal activities	GPK-7 - capability of applying information technology and using legal databases to solve problems of professional activity, taking into account the requirements of information security	IGPK 7.1 Understands the principles of operation of modern information technologies IGPK 7.3 Has the skills to use modern information technologies necessary to solve specific tasks of professional activity; IGPC 7.4 Demonstrates the willingness to solve the tasks of professional activity, taking into account the requirements of information security
Special technologies and systems for drafting legal documents	GPK-7 - capability of applying information technology and using legal databases to solve problems of professional activity, taking into account the requirements of information security	IGPK 7.2 Is able to select modern information technologies necessary for solving specific problems of professional activity
Specialized technologies for the case law analysis	GPK-6 - capability of ensuring compliance with the principles of lawyer ethics, including taking measures to prevent corruption and suppress (other) corruption offenses	IGPK 6.3 Identifies corruption risks, assesses and prevents corrupt behavior, develops and implements measures to identify and eliminate conflicts of interest

As a result of studying the discipline (module) "Information technology support for legal activity (legal tech)", the student should:

know:

the basic patterns of information processes in the legal sphere, methods and means of searching, systematizing and processing legal information;

modern information technologies as part of legal tech used in the professional activities of a lawyer;

be able to:

adapt to the rapid change of modern digital technologies;

select the necessary information technology to solve a specific practical problem;

apply modern information technologies to search, systematize and analyze legal information and draw up legal documents;

be proficient in:

modern technologies for searching, systematizing and analyzing legal information.

II. STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The scope of the discipline (module) " Information technology support for legal activity (legal tech)» is 1 credit units (36 academic hours). The form of midterm assessment is a credit.

Subject plan for full-time education

№	Section (topic) of the discipline (module)	Term	Types of educational activities and volume (in academic hours)			Technology of the educational process	Current control form/Interim assessment form
			lectures	Practical classes	independent work		
1	The concept and directions of development of legal tech in Russia	1	2	-	10	Lecture-presentation	Computer testing
2	Information technology support for legal activities	1	-	2	6	Individual assignments (case assignments)	Survey. Checking practical assignments. Computer testing
3	Special technologies and systems for drafting legal documents	1	-	2	6	Individual assignments (case assignments)	Survey. Checking practical assignments. Computer testing
4	Specialized technologies for the case law analysis	1	-	2	6	Individual assignments (case assignments)	Survey. Checking practical

							assignments. Computer testing
	Total		2	6	28		credit

2.1. Contents of the discipline (module)

Topic 1. The concept and directions of development of legal tech in Russia.

Topic 2. Information technology support for legal activities.

Topic 3. Special technologies and systems for drafting legal documents.

Topic 4. Specialized technologies for the case law analysis.

2.2. Lecture-type classes

Lecture. The concept and directions of development of legal tech in Russia

Contents:

1. The concept and history of legal tech development in Russia.
2. Information technology support for legal activity (legal tech): main development directions.
3. Classification of technologies within Legal tech.
4. Status and possibilities of using LawTech.
5. Features of using LegalDesign in legal activity.
6. Information systems in public administration (GovTech). Register of legal acts.
7. Purpose, search and analytical capabilities of commercial reference legal systems in the development of Legal tech.
8. Intellectualization of information legal systems. Methods and categories of artificial intelligence in Legal tech technologies.
9. Modern capabilities of commercial IT organizations for information technology support for legal activity.
10. Cloud services as advanced IT infrastructure and software for storing databases and information resources.
11. Problems of ensuring information security in the legal tech sphere.
12. Current state and possibilities of implementing digital competencies in legal education.
13. Individual technologies and systems for drafting legal documents.
14. Specialized technologies for analyzing judicial practice.

Assignment for preparing for the lecture:

1. Using various sources, including information resources on the Internet, select information about what tasks are solved by legal tech, GovTech, LawTech, LegalDesign.

2. Prepare a list of legal tech development companies, including their development areas (document designers, chatbots, document analysis packages using artificial intelligence, legal task management systems and other service solutions).

2.3. Seminar-type classes

Practical class 1. Information technology support for legal activities

Contents:

1. Conduct a comparative analysis of analytical information processing services in the legal information systems SPS Consultant, IPO GARANT, PSS Codex. Justify the choice of a system for the optimal solution.
2. Using the online service Garant Disk, get acquainted with the possibility of preparing, protecting, storing and transmitting business correspondence.
3. Capabilities of the legal chatbot designer Botman.one for creating legal products.
4. Solutions for electronic document management and business process management created on the basis of the Docsvision platform.
5. Completing practical assignments.

Assignments for preparation:

1. Select information about the analytical capabilities and the specifics of legal and technological techniques of the legal information reference systems ConsultantPlus, Garant, Codex.
2. Find information on the Internet about the types of databases used in law enforcement activities. Analyze the format (text, graphic, video, audio) in which information is systematized in these databases.
3. Get acquainted with the structure of the legal chatbot designer Bot.one.
4. Get acquainted with the solutions of the Docsvision platform for electronic document management and business process management.
5. Get acquainted with the content of the tasks proposed for practical classes.

Practical class 2. Special technologies and systems for drafting legal documents

Contents:

1. Systems for automating work with legal documents.
2. "Contract Designer" (ConsultantPlus.)
3. "Legal Document Designer" (GARANT).
4. "Contract Wizard" (Codex).
5. Legal document designers from Russian companies: "TurboContract", "Prosto Dokumenty", "Documentoved", "Freshdoc", "Doc.one", "Doczilla Pro".
6. Document designer from the "Sberyurist" platform.

7. Completing practical assignments.

Assignments for preparation:

1. Using various sources, including information resources on the Internet, select information on technologies for solving legal problems that facilitate the work of lawyers or completely replace them.

2. Find out the content of the concept of "contractual legal work".

3. Remember which document designers you have encountered in practice and in information legal systems.

4. Prepare a list of legal tech development companies, including their development areas (document designers, chatbots, document analysis packages using artificial intelligence, legal task management systems and other service solutions).

5. Familiarize yourself with the content of the tasks proposed for practical classes.

Practical class 3. Specialized technologies for the case law analysis

Contents:

1. Digital services for intelligent selection and analysis of judicial practice.

2. "Special search of judicial practice" (Consultant Plus).

3. "Little litigator" (Garant).

4. "Judicial analyst" (Codex).

5. Digital technologies in legal proceedings, electronic justice.

6. Governmental automated system of the Russian Federation "Justice" (<https://sudrf.ru/>), "Electronic justice" (<https://ej.sudrf.ru/>).

7. Russian legal ecosystem Pravo.ru and its projects: "Card index of arbitration cases" (<https://kad.arbitr.ru/>), "My arbitrator" (<https://my.arbitr.ru/>).

8. Automated products of the PravoTech platform: case monitoring and counterparty verification system "Casebook"; "Caselook" judicial practice search and analysis service; "Case.one|Manage your cases" system for automating legal processes.

9. XSUD judicial case and organization accounting system — information systematization, enforcement proceedings accounting, organization of lawyers' collective work.

10. Completing practical assignments.

Assignments for preparation:

1. Clarify the content of the concepts of "electronic document", "legal proceedings".

2. Get acquainted with the State Automated System of the Russian Federation "Justice". Internet portal (<https://sudrf.ru/>).

3. Prepare information about specialized software for working with judicial practice materials of the Pravo.ru legal ecosystem with its PravoTech platform.

4. Get acquainted with the XSUD judicial case accounting system and organization of lawyers' collective work.

5. Get acquainted with the content of assignments proposed for practical classes.

2.4. Independent Work

Students complete a number of independent tasks as part of independent work.

The types of independent work include:

searching for and studying existing information materials on the topics of the discipline;

searching for and studying regulatory legal acts, including using electronic databases;

analysis of the studied materials and preparation of reports in accordance with the topic selected and agreed upon with the teacher.

As part of the study of materials of both doctrinal and law enforcement nature, students must form their own opinion on the problems addressed in the analyzed topic.

Topic 1. The concept and directions of development of legal tech in Russia

It is necessary to understand the concept, structure and development directions of legal tech in Russia.

Know about the classification of technologies in legal tech. Know about the current state and development prospects of information systems in: LawTech, public administration (GovTech), in the financial sector (FinTech), regulatory (RegTech) and supervisory (SupTech) technologies, in LegalDesign.

It should be understood that information technology support for legal activity legal tech is one of the main modern directions of development of legal activity, modernization of the business model in interaction with all participants in the legal services market.

If initially the term legal tech meant computer programs designed to facilitate the work of lawyers, today legal tech is an industry specializing in information technology support for professional legal activity. Legal tech products cope well with routine tasks, freeing up time for professionals to solve complex problems that require high qualifications. Students should familiarize themselves with examples of popular legal tech products, such as document designers, chatbots, AI-powered document analysis packages, legal task management systems, and other service solutions.

It should be understood that state legal information systems and portals are the source of official legal information. The history of their development dates back to 1975, when the Scientific Center for Legal Information (NCLI) was created for the first time under the Ministry of Justice of the country, equipped with advanced digital technologies, the task of which was to create an automated information retrieval system for regulatory acts of state power.

Thanks to the information and legal thesaurus developed at the NCLI, in 1982 the first automated information retrieval system (AIRS) “Legislation” was created in the country, with the full texts of regulatory acts adopted by the highest authorities, ministries and departments. In 1993, the NCPI developed the reference legal system "Etalon" to replace it, which was modernized during 2000-2014 and eventually presented the state information and legal system (SILS) "Regulatory legal acts in the Russian Federation" of the Ministry of Justice of the Russian Federation, which has been available since 2017 on the portal <http://pravo.minjust.ru/>.

Today, the global goal of the NCLI is to unite scientific, intellectual and professional human resources of the legal tech industry around the institution in the interests of the Ministry of Justice of the Russian Federation, to create a center for digital development expertise and a center for artificial intelligence in legal tech, as well as to maintain the information portal <http://scli.ru>.

It is necessary to know that there is a reference integrated full-text bank of legal information IFBLI "Legislation of Russia" (year of creation 2003), which has been available since 2011 on the portal <http://pravo.gov.ru/ips/>.

The history of its development dates back to 1993, when the work on organizing integrated banks of regulatory acts and ensuring user access to them was assigned to the Federal State Unitary Enterprise Scientific and Technical Center for Legal Information STC "System".

Since 2008, the functions of developing and updating databases have been assigned to the Federal Security Service of the Russian Federation, and it began the transition to the state system of legal information (SSLI) as a multifunctional system of the legal tech industry.

You should become familiar with the problems and opportunities of ensuring information security in the field of legal tech.

Students should become familiar with examples of popular legal tech products, such as legal document designers, chat bots, document analysis packages using artificial intelligence, legal task management systems, case and project management technologies, the ability to obtain and analyze legal statistical information, management in the field of electronic interaction in legal activities, technologies for searching, systematizing and analyzing legal information.

Topic 2. Information technology support for legal activities

It is important to know that legal tech is a business sector specializing in information technology support for professional legal activities, and since the late 2000s, in providing consumers with legal services using information technology.

It is known that commercial Reference Legal Systems (established in 1967) are the first and most popular area of legal tech; they are full-text information systems that collect and systematize official legal information in the form of regulations, acts of official clarifications, and law enforcement acts.

Over time, the RLS have collected, processed, and updated a huge array of

unofficial legal information — various reference books, legal scientific monographs, textbooks, articles, and reviews.

Currently, the legal tech direction is moving towards the development of analytical systems. Each RLS has individual additional analytical services. Such analytical materials (reviews, comments, guides, encyclopedias, guides) contain not only links to documents on the problem of interest, but also expert solutions to many professional issues.

Scientifically based systematization of legal information in the RLS allows you to quickly evaluate the entire array of current legislation, more successfully and with less effort identify inconsistencies, contradictions, gaps in legal regulation and take measures to eliminate them.

An undeniable advantage of the RLS in legal tech is the ability to study the retrospective of legislation: the current version of the document, comparison of editions, establishing links between documents, setting documents and search queries for control.

The main direction of development of automated technologies today is the intellectualization of reference legal systems. Consistently from the introduction of the simplest logical procedures for analyzing document texts, reference legal systems are moving towards the capabilities of artificial intelligence systems.

Modern requirements for the development of intelligent technologies include high standards of organization and application of systems based on artificial intelligence, its methods and algorithms. Artificial intelligence (AI) is becoming the next big breakthrough in legal tech.

AI uses algorithms that allow the computer to process large amounts of data and find patterns in them. Based on these patterns, it can draw conclusions, predict events or make decisions.

It is necessary to know that artificial intelligence is usually divided into four categories: reactive, with limited memory, with a theory of mind, self-aware.

Artificial intelligence methods combine methods of analysis and synthesis, methods of computational intelligence, modeling and forecasting, methods of finding solutions and setting problems and much more.

The concept and features of artificial intelligence systems, in turn, are revealed through neural networks, fuzzy logic systems, expert systems, thinking modeling systems.

Neural networks are one of the approaches to creating AI, which is inspired by the system of neurons in the brain. Instead of writing complex algorithms to solve problems, neural networks are trained based on large amounts of data and find patterns in it (for example, ChatGPT, Midjourney, Stability AI, Intuitive).

To work with neural networks, a machine learning service is used. It works with big data and creates machine learning algorithms based on them that help solve applied legal problems. The problem of machine learning concerns the process of independent acquisition of knowledge by an intelligent system during its operation. This direction has been central from the very beginning of the

development of artificial intelligence.

Programmers delegate neural networks to create chatbots and other programs using neural networks. With the help of chatbot designers (for example, Bot.one from PravoTech), it is easy to create a bot for any area of law that will qualify new clients, collect data and even automatically create documents without the participation of a lawyer.

The Scientific Council on the Methodology of Artificial Intelligence of the Russian Academy of Sciences drew attention to the fact that cloud services have become a popular mechanism for conducting legal business.

Nowadays, more and more companies are coming to the conclusion that it is more profitable, safer and faster to work in the cloud, simply by renting all the necessary capacities, such as:

IaaS (Infrastructure as a Service) - infrastructure as a service, this is the rent of computing capacities in the cloud to launch your solutions and deploy the company's IT infrastructure.

PaaS (Platform as a Service) - platform as a service, this is the rent of ready-made and configured platforms for specialized tasks.

SaaS - software as a service, this is the rent of ready-made services for specific functions - sending mail, maintaining a customer base, creating a website.

For example, the *Garant Disk* service allows you to create your own cloud database of documents in the company, which will be located in one place so that each employee can find and download the necessary internal document in a few clicks. Advantages of the service: modern cloud technologies, guaranteed data safety, updating documents, placing hyperlinks, creating attachments in documents, universality of the service. *Garant Disk* can be used as a collection of internal regulations and document forms, as a knowledge base or as a documentation registry, or all at once.

Topic 3. Special technologies and systems for drafting legal documents

When studying this topic, it is necessary to pay attention to the technologies for working with contract texts in information systems: creating and presenting the contract text, integrating with other software, saving to a file.

It is necessary to study the analytical capabilities of reference information legal systems for creating standard contracts.

It is necessary to understand the types of use of various information system technologies for a lawyer's work when creating contracts.

Students need to get acquainted with the legal tech direction, with the help of which a contract template can be obtained in just a few steps. This is a simple and convenient tool for creating contracts and their examination, drawing up powers of attorney, statements of claim. In the process of drafting a contract, the user receives warnings about possible risks and consequences of including a particular condition in the contract. The service allows you to create hundreds of

versions of the same contract by including various conditions and their combinations in the document.

It is necessary to know that all reference legal systems have their own contract designers: "Contract Designer" from ConsultantPlus, "Legal Document Designer" from GARANT, "Contract Master" from Codex.

You should have an idea of some frequently used document template designers from well-known companies: the document automation system "TurboContract" from Turbocontract; the document designer "ProstoDokumenty" from ProstoDOCS; the online service for preparing legal documents "Documentoved" from Innovative Management Systems LLC; the cloud document designer "Freshdoc" from FreshDoc; the document designer "Doc.one" from PravoTech; the digital platform "Doczilla Pro" from Doczilla.

You should know that a chatbot is one of the simplest and most inexpensive ways to automate processes and relieve employees. You can get acquainted with the capabilities of the chatbots "Bot.one" from PravoTech.

It is necessary to pay attention to the fact that legal office work has its own characteristic features. "Docsvision" is an interesting platform from the Russian company DocsVision includes contractual and personnel electronic document management, office work, digital management.

You should get acquainted with the basics of office work - codes and GOSTs. The creation, development and completion of a case by a lawyer is regulated by the Arbitration Procedure Code of the Russian Federation, the Civil Procedure Code of the Russian Federation for court cases, the Code of Administrative Offences for administrative cases, and the general office work of an enterprise is regulated by GOSTs.

Tema 4. Specialized technologies for the case law analysis

It is necessary to have an idea of the unified system of documentation support and its composition, including the system of organizational and administrative documentation, information and reference documentation and the system of reporting and statistical documentation of the courts.

When studying this topic, it is necessary to pay attention to the knowledge of the basic rules of documentation in the courts, to have an idea of the organization and technology of document flows in the courts. It is necessary to know the composition of the details, the rules for their compilation and execution for organizational and administrative documents.

It is necessary to have an idea of electronic document management technologies in legal activities: the characteristics of modern systems, their advantages and disadvantages, the role of electronic document management in legal activities. The concept of identification, authentication and authenticity of electronic documents.

It is necessary to know about modern online services from information and legal systems: "Special Search for Judicial Practice" from ConsultantPlus;

analytical system "Sutyazhnik" from GARANT; search service "Court Analyst" from Codex. You should get acquainted with the state automated system of the Russian Federation "Justice" (<https://sudrf.ru/>) and its system for filing appeals "Electronic Justice" (<https://ej.sudrf.ru/>).

You should get acquainted with the Russian legal ecosystem Pravo.ru and its projects: "Arbitration Case File" <https://kad.arbitr.ru/>, "My Arbitrator" <https://my.arbitr.ru/>.

You should pay attention to the automated products from PravoTech: the system for monitoring court cases and checking counterparties "Casebook"; the service for searching and analyzing judicial practice "Caselook"; the system for automating the work of a lawyer "Case.one|Manage your affairs".

You should get acquainted with the program for lawyers XSUD, designed to systematize information on court cases, remind you of key events, automate the creation of reports and organize teamwork in legal departments or law firms.

III. ASSESSMENT OF THE QUALITY OF MASTERING THE DISCIPLINE (MODULE)

Current assessment. Implementation of continuous monitoring of the student's assignments and assessment of the results of his work.

When assessing the completed assignment, the following are taken into account:

- quality of the assignment (presence of minor deficiencies, significant errors);
- time of assignment completion;
- degree of independence in completing the assignment;
- ability to assess the results of one's work and correct errors.

Midterm assessment. For conducting midterm assessment, assessment materials are presented in the form of questions to prepare for the test and exam, sample tickets.

Forms of midterm assessment (with modular organization of studying the discipline):

- solving control problems (control at the level of understanding and proficiency);
- testing (control at the level of knowledge).

3.1. Model tasks for current monitoring of academic performance

Topic 2. Information technology support for legal activities

Practical work.

Task 1. Conduct a comparative analysis of analytical information processing services in the information legal systems SPS Consultant, IPO GARANT, PSS Codex, justify the choice of the optimal solution:

- use the sections of "Reference Information" to determine the conditions and procedure for the entry into force of federal regulations and regulatory legal acts of the city of Moscow.

- find and fill out a declaration on personal income tax if the annual income exceeds 2,500,000 rubles.

- is it possible to confirm the right to a tax deduction with primary documents certified by the facsimile signature of the manager.

- find the application form for the provision of a public service for the registration and issuance of a passport of a citizen of the Russian Federation, certifying the identity of a citizen of the Russian Federation outside the territory of the Russian Federation, containing an electronic storage medium.

- find international legal acts on the issues of extradition of criminals.

- compile a selection of key documents on issues of restricting access to Internet sites and the responsibilities of providers.

- how to find all Letters of the State Customs Committee of the Russian Federation, which contain recommendations or instructions as appendices.

- find the practice of courts of general jurisdiction on the issue of eviction from a student dormitory for prolonged non-payment of rent.

Task 2. Using the online service Garant Disk, get acquainted with the possibility of preparing, protecting, storing and transmitting business correspondence.

- Upload the documents you prepared from task 1 (add documents to Garant Disk by simply dragging them into the browser window).

- The service will process the documents (the service will automatically place hyperlinks in the uploaded documents to established standards and judicial practice).

- Invite your colleagues to review the uploaded documents (access is provided automatically to all users of your GARANT system)

Conclusion: the Garant Disk service allows you to create convenient access to the organization's documents, which will be located in one place so that each employee can find and download the required internal document in a few clicks.

Task 3. Let's create a chatbot on the Botman.one platform that calculates the amount of the state fee when filing a property claim subject to assessment (clause 1, paragraph 1, Article 333.19 of the Tax Code of the Russian Federation).

Topic 3. Special technologies and systems for drafting legal documents

Practical work.

Using the analytical capabilities and technologies of information legal systems for creating standard contracts, complete the tasks.

1. "Contract Designer" in the ConsultantPlus.

Task 1. An organization agreed to assume the debt of another organization, and a debt transfer agreement was drawn up between them. Such an agreement is a

compensated transaction, and it must have a price. Find out whether the parties have risks if the price is not specified in the agreement.

Task 2. When hiring a new part-time employee, the employer draws up a contract and wants to indicate in it that the employee is hired part-time. Find out if there are any restrictions.

Task 3. Create a contract with an employee, stipulating that the amount of his future salary consists of two parts: a fixed salary and a bonus.

2. "Legal Document Designer" in Garant.

Task 1. Draw up an employment contract with an employee who is a foreign citizen or a stateless person.

Task 2. Draw up a statement of claim to cancel an arbitration court decision (civil proceedings).

Task 3. Draw up a complaint against a magistrate's ruling in an administrative offence case.

3. "Document Master" in Code.

Task 1. Draw up a property insurance contract.

Task 2. Draw up a power of attorney for conducting negotiations and signing a contract.

Task 3. Draw up a statement of claim for debt collection under a loan agreement.

Topic 4. Specialized technologies for the case law analysis

Practical work.

Use automated services for intelligent selection of judicial practice, presented in information legal systems.

Task 1. Using the "Special search for judicial practice" of ConsultantPlus, upload any statement of claim on consumer protection and find acts of arbitration courts on a similar issue. Sort the list by "document date" and save the most recent document to a file.

Task 2. Using the search card for judicial practice of ConsultantPlus, view the practice of the ninth appellate court on restructuring of citizens' debts when declaring the debtor bankrupt.

Task 3. Using "Liable" of GARANT, upload a completed statement of claim on eviction from a dormitory and analyze the practice of courts of general jurisdiction on this issue. Leave only documents of the Moscow City Court in the list and view the court's statistics on "satisfied" statements of claim. View frequently mentioned rules on the issue under study.

Task 4. Using the advanced search for judicial practice of GARANT, see how many decisions of the Moscow City Court have been made on the issue of inaction by government bodies.

Task 5. Using the "Judicial Analyst" from Codex on the "Arbitration Court Practice" tab, find all the Resolutions of the Moscow District Court of Appeal on issues of unauthorized occupation of a land plot with a claim price of up to 1,500,000 rubles.

Task 6. Using the "Judicial Analyst" from Codex on the "Practice of Courts of General Jurisdiction" tab, view an overview of the practice of the Supreme Court of the Russian Federation on the division of common property of spouses with children.

Task 7. Using the "Judicial Analyst" from Codex, find the resolution of the Tenth Arbitration Court of Appeal on issues of the rights and obligations of family members of a tenant of residential premises under a social tenancy agreement.

Task 8. Using the Legal Document Constructor, prepare an agreement on the performance of remote (remote) work. Save it in Word. Find the practice of arbitration courts on this issue using the Sutyaznik service of GARANT.

Task 9. Upload a completed statement of claim to cancel an arbitration court decision to the Sutyaznik system and find a selection of similar documents.

Task 10. Get acquainted with the electronic bank of judicial documents of the Supreme Court IS SDD "Judicial document flow and office work", part of the GAS RF "Justice" (<https://sudrf.ru>). View judicial statistics for the past year, create a report in a text editor. Build a histogram for the maximum statistical indicators in a spreadsheet processor.

3.2. Questions for the credit

1. The concept and history of legal tech development in Russia.
2. Directions of state policy in the field of information technology support for professional legal activity (legal tech).
3. Status and possibilities of using LawTech.
4. Features of using LegalDesign in legal activity.
5. Information systems in public administration (GovTech). Register of legal acts.
6. The role of the Internet in organizing information processes in jurisprudence. Legal resources of the Internet.
7. State reference legal systems. Classification of computer systems.
8. State information and legal system of the Ministry of Justice of the Russian Federation NPA "Regulatory legal acts in the Russian Federation".
9. Reference integrated full-text bank of legal information IPBPI "Legislation of Russia" supervised by the Federal Security Service of the Russian Federation.
10. Official Internet portal of legal information (pravo.gov.ru). Register of legal acts in state legal information systems.
11. Purpose, search and analytical capabilities of commercial reference legal systems in the development of legal tech.
12. Intellectualization of legal information systems. Methods and categories of artificial intelligence in legal tech technologies.
13. Modern capabilities of commercial IT organizations for information technology support of legal activities.

14. Cloud services as advanced IT infrastructure and software for storing databases and information resources.
15. Problems of ensuring information security in the legal tech sphere.
16. Document links in reference legal systems: purpose and use.
17. Types of analytical materials in reference legal systems (Guides in ConsultantPlus, Encyclopedias in Garant, Guides in the Code).
18. Working with document revisions in reference legal systems: searching and comparing revisions, reviews of document changes.
19. Reference information in reference legal systems.
20. Reviews of changes in legislation in reference legal systems.
21. Main tasks and directions of development of the "Document Designer" service.
22. What information systems have "Document Designers"?
23. What types of contracts can be created using the "Document Designer" service?
24. What types of documents can be created using the Document Designer service?
25. Saving a prepared document in the Designer to the GLS system folders?
26. Possibilities of printing a finished document from the Document Designer.
27. Online resources of ConsultantPlus: Contract Designer, Accounting Policy Designer.
28. Online resources of Garant: Legal Act Designer, "Sutyazhnik", Garant Disk.
29. Online resources of Codex: Document Master, Professional Legal Assistant promo page.
30. Contractual electronic document management, office work, digital management from the Docsvision platform.
31. Possibilities of searching for judicial practice in SPS ConsultantPlus, IPO Garant, PSS Codex.
32. Search analytical service "Special search for judicial practice" of ConsultantPlus.
33. Search analytical service of judicial practice "Sutyazhnik" of Garant.
34. Search service "Judicial Analyst" of Codex.
35. Governmental Automated System of the Russian Federation GAS "Justice", "Electronic Justice".
36. Russian legal ecosystem Pravo.ru and its projects: "Arbitration Case File" (<https://kad.arbitr.ru/>), "My Arbitrator" (<https://my.arbitr.ru/>).
37. Automated products on the PravoTech platform: case monitoring and counterparty verification system "Casebook"; case law search and analysis service "Caselook"; lawyer automation system "Case.one|Manage your cases" (<https://pravo.tech>).
38. XSUD program for systematizing information on court cases.

3.3. Model tests for current and midterm monitoring of academic performance

1. Fill in the missing word:

Legal(Tech) is an industry specializing in information technology support for professional ... activities and in providing consumers with legal services using information technology.

2. Fill in the missing word:

An electronic document is information presented in ... form, that is, in a form suitable for human perception using electronic computers, as well as for transmission over information and telecommunication networks or processing in information systems.

3. Fill in the missing word:

... of an information system is a citizen or legal entity carrying out activities related to the operation of an information system, including the processing of information contained in its databases.

4. Fill in the missing word:

... of an electronic document – a state of a document in which, after its release, no changes were made to either the content or the requisite parts.

5. Fill in the missing word:

Документированная информация – зафиксированная на материальном носителе путем документирования информация с ..., позволяющими определить такую информацию или в установленных законодательством Российской Федерации случаях ее материальный носитель.

6. Fill in the missing word:

Knowledge bases are a form of information representation in ... systems that belong to the class of artificial intelligence systems.

7. The objectives of the state information policy are:

- improving the legal system
- formation of a single information space of Russia
- ensuring information security of the individual, society and the state
- entry of Russia into the world information space

8. The legal information reference system contains in its information array:

- regulatory acts of the Russian Federation
- contract designer
- documents on domestic legislation of other countries
- international treaties
- analysis of judicial practice

9. An electronic signature allows you to:

- encrypt information contained in a document to prevent others from becoming familiar with it
- identifier of the owner of the key certificate
- prevent changes to the working information
- establish the absence of creation of information in an electronic document

10. The law establishes the following types of e-signature:

- simple
- enhanced qualified
- enhanced unqualified
- protected

11. The Document Master in the Codex contains document templates:

- Powers of attorney
- Regulatory documents
- Agreements
- Statements of claim
- Accounting policy

12. A corporate information system is an

- information system in which the participants of electronic interaction constitute a certain circle of persons
- an information system that is open for use by all legal entities and whose services cannot be denied to these persons
- an information system that is open for use by all individuals and legal entities and whose services cannot be denied to these persons
- an information system in which a limited circle of persons, determined by a special government agency, may participate

13. The electronic signature verification key certificate must always contain the following information:

- the start and end dates of its validity
- the last name, first name and patronymic - for individuals, the name and location - for legal entities or other information that allows identifying the owner of the electronic signature verification key certificate
- the electronic signature verification key
- the name of the electronic signature tool used and (or) the standards whose requirements the electronic signature key and the electronic signature verification key meet
- the name of the certification authority that issued the electronic signature verification key certificate
- the types of public relations for which the electronic document is used

14. Security of an information system involves:

- protection of the information system and its objects from unauthorized changes to its specified parameters and operating mode
- refusal to use restricted access information in the information system
- protection of information circulating in this system
- protection of users of the information system (including personnel) from the harmful effects of both information circulating in this system and the objects of the system itself

15. In which information and legal systems are technologies of contractual legal work presented:

- Contract designer ConsultantPlus
- Legal document designer Garant
- Document master Codex
- Contract designer of the reference and legal system Jurist

16. What information systems are under the jurisdiction of the Supreme Court of the Russian Federation (GAS Justice – “Pravosudie”):

- Information system "Court document flow and office work" (IS SDD).
- Remote legal proceedings (Videoconferencing).
- Information system "Reference bank of legal acts"
- Systems of technical recording of judicial proceedings "IS Mechanics SRS Femida"
- "Garant"

17. What are the options for filling out a document template in the Codex Document Master service?

- Online and offline (in a Word file)
- You must download the Word file and fill it out on your work computer
- Only online

18. With the help of the Document Master service in the Codex, you can competently and quickly create:

- Orders, powers of attorney, contracts
- Contracts, accounting policies, powers of attorney, statements of claim
- Contracts, orders, powers of attorney, statements of claim

19. LegalTech information technologies include the following:

- document automation
- project management systems
- document management systems
- electronic document provision system (E-Discovery)
- law firm management systems
- data archiving systems

- court case management systems

20. In the electronic document management system "Delo" the main unit of information storage is:

- document registration card (RC)
- bit
- email
- file

21. The Contract Designer in ConsultantPlus is:

- a special service in the ConsultantPlus system, accessible via the Internet
- part of the Guide to Contractual Work
- an information bank in the ConsultantPlus system

22. The ConsultantPlus Contract Designer allows you to:

- print the created contract directly from the Designer and save the created contract in Word
- load the contract text from Word into the Designer and print the created contract directly from the Designer
- save the created contract in the Designer itself as a special file and load the contract text from Word into the Designer
- save the created contract in Word and save the created contract in the Contract Designer itself as a special file

23. The right panel in the text of the document of the ConsultantPlus Contract Designer may contain links:

- Article-by-article comments and books
- Accounting policy designer
- To the Contract Designer
- To the most important practice for the article

24. The template created in the ConsultantPlus Accounting Policy Designer can be saved

- In the "My Documents" folder in the Account Designer itself
- In a text file in Word format
- As an online layout in the user's personal account on the website www.consultant.ru
- You cannot save the template

25. In the ConsultantPlus Contract Designer you can:

- see the full text of the contract only after saving it in Word
- only fill in sections sequentially, you cannot skip sections
- only see the text of the contract in its entirety after it has been fully formed

- when selecting any condition, changes are immediately made to the text of the contract and can be immediately seen on the screen

26. All legal information systems by types of activity can be conditionally divided into automated information systems (AIS) used in:

- law enforcement practice
- law enforcement activities
- correctional practice
- legal education and upbringing
- law-making

27. Using the Contract Designer in ConsultantPlus, you can create:

- International treaty of the Russian Federation with an international organization
- State (municipal) for the provision of services
- International treaty of the Russian Federation with a foreign state

28. Garant's online resources do not contain:

- Electronic signature
- Electronic document management
- Analytical system Sutyaznik
- Legal document designer
- Electronic trading
- Encyclopedias

29. The legal document designer in Garant has the ability to:

- Preview
- Save to file on disk
- Put under control

30. "Sutyazhnik" in Garant is an automated service for intelligent selection of judicial practice corresponding to the content of text documents uploaded to the system by the user. Such documents can be:

- statements of claim
- reviews
- claims
- adopted court decisions
- documents that roughly outline the legal problem

31. Advanced search in Garant does not contain:

- Search by details
- Search by situation
- By judicial practice

- Legal document designer
- By publications

32. Search by judicial practice in Garant does not contain:

- Type of legal proceedings
- Court conclusions
- Key topics
- Dispute party
- Judges of general courts
- Encyclopedias of judicial cases

33. The "Court Analyst" service of Codex contains the following attributes for searching:

- Legal rubricator
- Type of judicial act
- Dispute category
- Claim price
- Court findings

34. The "Court Analyst" service of Codex searches among:

- Arbitration courts' practices
- General jurisdiction courts' practices
- Government agencies

35. Basic search in the GARANT system allows you to immediately limit the search to materials of the type:

- Accounting entries
- Document forms

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

4.1. Regulatory legal acts

1. Federal Law of 27.07.2006 No. 149-FZ "On Information, Information Technologies and Information Protection" // SZ RF. 2006. No. 31 (part 1). Art. 3448.

2. RF Government Resolution of 15.04.2014 No. 313 "On approval of the state program of the Russian Federation "Information Society" // SZ RF, 05.05.2014, No. 18 (part II), Art. 2159.

3. Decree of the President of the Russian Federation of 09.05.2017 No. 203 "On the Strategy for the Development of the Information Society in the Russian Federation for 2017-2030" // SZ RF, 15.05.2017, No. 20, Art. 2901.

4.2. Main references

1. Information technology support for legal activity (Legal Tech): textbook / edited by A.V. Minbaleev. - M.: Prospect, 2022. - 368 p. - ISBN 978-5-392-36143-4.

2. Legal informatics: textbook and practical training for universities / edited by S. G. Chubukova. - 3rd ed., revised. and additional. - M.: Yurait, 2022. - 314 p. - ISBN 978-5-534-03900-9. - URL: <https://urait.ru/bcode/488822>. - Access mode: local network of the O.E. Kutafin University (MSAL). - Text: electronic.

3. KaziyeV V.M. Fundamentals of legal informatics and informatization of legal systems: textbook / V.M. Kaziev, K.V. Kaziev, B.V. Kazieva. – 2nd ed., revised and supplemented. – M.: University textbook: INFRA-M, 2022. – 336 p. – ISBN 978-5-9558-0494-1. – URL: <https://znanium.com/catalog/product/1840487>. – Access mode: local network of the University named after O.E. Kutafina (MSAL). – Text: electronic.

4.3. Additional literature

4. ConsultantPlus: learning by example. Jurisprudence: a teaching aid for students studying in the field of "Jurisprudence". - M.: OOO "Consultant:ASU", 2021. - 96 p. - URL: https://static.consultant.ru/obj/file/edu/umm/ump_yurist.pdf (date of access: 06/02/2024). - Access mode: free. - Text: electronic.

5. Practical training for students of legal and economic specialties of universities. - M.: OOO NPP "Garant - Service. University", 2022. - URL: <http://edu.garant.ru/garant/learning/practicum/> (date of access: 06/02/2024). - Access mode: free. - Text: electronic.

6. User's Manual for the IS "Kodeks: 6th generation", JSC "Kodeks", 2020 http://kodeks.karelia.ru/assets/download/kodeks_manual.pdf.

7. User's Manual for the IS "Kodeks"/"TechExpert", JSC "Kodeks", 2023 https://jkfs.petrus.ru/docs/kodeks/manual_te_kodeks.pdf.

V.LOGISTICS AND SOFTWARE SUPPORT FOR THE DISCIPLINE (MODULE)

5.1. Providing the educational process with other library and information resources and means of providing the educational process

Students are provided with access (remote access) to modern professional databases and information reference systems. The full-text work program of the academic discipline (module) is posted in the Digital Scientific, Educational and Social Network of the University (hereinafter referred to as the DSES), in the system of which the "Electronic personal accounts of the student and scientific and

pedagogical worker" operate. Access to materials is possible by entering an individual password. The DSES is designed to create a personality-oriented information and communication environment that ensures information interaction of all participants in the educational process of Kutafin University (MSAL), including providing them with publicly available and personalized reference, scientific, educational, social information through services operating on the basis of applied information systems of Kutafin University (MSAL).

Each student is provided with individual unlimited access to the electronic library systems (electronic libraries) and the electronic information and educational environment of Kutafin University (MSAL) throughout the entire period of study. In addition to the electronic libraries of Kutafin University (MSAL), he is provided with individual unlimited access to all remote electronic library systems, databases and reference and legal systems connected to Kutafin University (MSAL) on the basis of license agreements, and having adapted versions of sites for students with disabilities.

The electronic library system (electronic library) and the electronic information and educational environment provide the possibility of simultaneous access for 100 percent of students from any point where there is access to the information and telecommunications network "Internet", both on the territory of Kutafin University (MSAL) and outside it. In case of absence of the publication in the electronic library system (electronic library), the library fund of Kutafin University (MSAL) is equipped with printed publications of at least 50 copies of each of the publications of the required literature listed in the working programs of disciplines (modules), practices, and at least 25 copies of additional literature per 100 students.

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third party	http://continent-online.com	LLC " legal integration agency "continent", contract: - № 20040220 dated 02.03.2020 from 20.03.2020 by 19.03.2021; - №21021512 dated 16.03.2021 from 20.03.2021 by 19.03.2022; - № 22021712 dated 09.03.2022 from 20.03 2022 by 19.03.2023; - № 23020811 dated 06.03.2023 from 20.03.2023 by 19.03.2024; - № 240020711 dated 14.03.2024 from 20.03.2024 by 19.03.2025; - № 25021313 dated 11.03.2025 from 20.03.2025 by 19.03.2026
2.	West Law Academics	Third party	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - №RU03358/19 dated

				11.12.2019, from 01.01.2020 to 31.12.2020; - № EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - № ER-5/2022 dated 27.10.2021, access period from 01.01.2022 to 31.12.2022; - № 32211783551 dated 16.11.2022 from 01.01.2023 to 31.12.2023; - № ER-4/2023 dated 30.11.2023 from 01.01.2024 to 31.12.2024; - № ER-3/2025 dated 29.10.2024 from 01.01.2025 to 31.12.2025
3.	Consultant-Plus	Third party	http://www.consultant.ru	Open license for educational organizations
4.	Garant	Third party	https://www.garant.ru	Open license for educational organizations

5.1.2. Professional data bases:

1	Collections of full-text e-books of the EBSCOhost information resource eBook Collection database	Third party	http://web.a.ebscohost.com	TSNI NEICON LLC, contract No. 03731110819000006 dated 06/18/2019 for an indefinite period
2	National ElectronicLibrary (NEB)	Third party	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
3	B.N. Yeltsin Presidential Library	Third party	https://www.pr.lib.ru	Federal State Budgetary Institution "Presidential Library named after B. N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely
4	NEB eLIBRARY.RU	Third party	http://elibrary.ru	LLC "RUNEB", contract: - № ER-1/2020 dated 17.04.2020 from 17.04.2020 to 16.04.2021; - № ER-2/2021 dated 25.03.2021 from 25.2021 to 24.03.2022; - № ER-3/2022 dated 04.03.2022 from 09.03.2022 to 09.03.2023; - № SU-1494/2023 dated 22.03.2023 from 27.03.2023 to 26.03.2024; - № SU-1494/2024 dated 28.03.2024 from 03.04.2024 to 02.04.2025; - № ER-1/2025 dated 21.03.2025

				from 03.04.2025 to 02.04.2026.
5	LitRes: Library	Thirdparty	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - № 180225/ it-B -178 dated 24.02.2025 from 18.03.2025 to 17.03.2026.

5.1.3. Electronic library systems:

1.	ELS ZNANIUM.COM	Third party	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022э6с dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575э6с dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 № ER-2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025
2.	ELS Book.ru	third party	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated

				11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER-1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third party	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026
4.	ELS Yurait	Third party	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - №ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025
5.	ELS "Justitsin-form"	Third party	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to

				04/04/2025.
6.	ELSProspect	third party	http://ebs.prospekt.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. - - №32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 04.07.2024 by 03.07.2025

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, the composition of which is subject to annual updating.

5.2. List of software (SW) installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

№	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
	Operating system	Windows 7	License
		Windows 10	License
		Under contracts: No. 32009118468 dated 01.06.2020 No. 31907826970 dated 27.05.2019 No. 31806485253 dated 20.06.2018 No. 31705236597 dated 28.07.2017 No. 31604279221 dated 12.12.2016	
2	Antivirus protection	KasperskyWorkspaceSecurity	License
		Under contracts: No. 31907848213 dated 03.06.2019 No. 31806590686 dated 14.06.2018 No. 31705098445 dated 30.05.2017 No. 31603346516 dated 21.03.2016	
3	Office packages	Microsoft Office	License
		Undercontracts: No. 32009118468 dated 01.06.2020 No. 31907826970 dated 27.05. 2019	

		No. 31806485253 dated 21.06.2018 No. 31705236597 dated 28.07.2017 No. 31604279221 dated 12.12.2016	
	Archivers	7-Zip	Open License
		WinRar	Open License
	Internet browser	Google Chrome	Open License
	PDF viewer	Adobe Acrobat reader	Open License
		Foxit Reader	Open License
	DJVU FileViewer	DjVuviewer	Open License
	Codecpack	K-Lite CodecPack	Open License
	Video player	Windows Media Player	Included with OS
		Vlcpleer	Open License
		Flashpleer	Open License
	Audio player	Winamp	Open License
11.	Reference and legal systems (RLS)	Consultant Plus	Open License
		Garant	Open License

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with the current fire safety rules and regulations and ensures the implementation of all types of disciplinary and interdisciplinary training, practical and research work of students, as provided for by the curriculum.

The implementation of the discipline (module) involves classrooms for conducting lecture-type classes, seminar-type classes, group and individual consultations, ongoing monitoring and midterm assessment, as well as rooms for independent work and rooms for storing and preventive maintenance of educational equipment. For conducting lecture-type classes, students are offered sets of demonstration equipment and educational visual aids that provide thematic illustrations that are stored on electronic media.

5.2. Rooms for independent work of students.

Facilities for independent work of students:

1. The territory of the Library at 9Sadovaya-Kudrinskaya str., Moscow, p. 1, is equipped with computer equipment with the ability to connect to the Internet and provide access to the EIOS of the University and includes:

1) Electronic reading room with 110 seats:

- student double table – 42 pcs.,
- student triple table – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computer – 76 pcs.,
- projector with motorized lift Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the ground floor, designed for the disabled and people with disabilities, workplaces in the reading room are equipped

with modern ergonomic monoblocks with high-quality screens, as well as audio headsets.

A set of tools:

- workplace with increased space – 2 pcs.,
- headphones of the "overhead" type – 1 set,
- manual magnifier for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pcs.

2) Reading rooms with 65 seats:

- student double table – 24 pcs.,
- student triple table – 5 pcs.,
- chair for individual work – 2 pcs.,
- chair – 54 pcs.,
- student computer – 12 pcs.

3) Subscription of scientific literature for 4 seats:

- single student table – 4 pcs.,
- student computer – 4 pcs.,
- chair – 4 pcs. 2.

The territory of the Library at 72 building 3, Shitova Embankment, Moscow, is equipped with computer equipment with the ability to connect to the Internet and provide access to the EIOS of the University and includes:

Reading room with 62 seats:

- double student table – 31 pcs.,
- chair – 25 pcs.,
- student computer – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya str., Moscow includes: A reading room with 30 seats:

- a double student table – 12 pcs.,
- a chair – 30 pcs.,

-a laptop (with the ability to connect to the Internet and provide access to the EIOS of the University) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERAL STATE AUTONOMOUS EDUCATION INSTITUTION OF
HIGHER EDUCATION "KUTAFIN MOSCOW STATE LAW UNIVERSITY (MSAL)"**

Legal Practice Department

PROGRAM OF THE DISCIPLINE (MODULE)

LEGAL WRITING

B1.O.06

Starting year - 2026

Field of study:	40.04.01 Jurisprudence
Level of higher education:	master`s
Direction of training or specialty of educational programme:	Master-of International-Tax-Law
Study mode:	full-time
Qualification:	master

Moscow – 2026

The program for the discipline (module) "Legal Writing" was approved at a meeting of the Department of Practical Jurisprudence by protocol No. 4 of April 17, 2026/

Authors:

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Astapova T.V. - Lecturer of the Legal Practice Department of Kutafin University (MSAL)

Reviewer:

Ermolenko S.S. – Candidate of Legal Sciences, lawyer of the law firm "Orlova\Ermolenko"/

Abramova N.A., Ayusheeva I.Z., Ermolenko A.S., Kozyreva A.B., Kulakova V.Yu., Ponomareva D.V., Samsonova M.V., Astapova T.V. Legal writing: program of the discipline (module) / - M .: Publishing center of the Kutafin University (MSAL), 2026

The program is designed in accordance with the requirements of the Federal State Educational Standard of Higher Education

I. GENERAL PROVISIONS

1.1. Objectives and tasks of the discipline (module)

The purpose of the discipline (module) "Legal Writing" is to develop students' knowledge of the technique of preparing legal documents, to develop skills and abilities in preparing various legal documents necessary in the work of a lawyer.

As a result of mastering the discipline (module), the student is prepared to perform tasks: preparing regulatory legal acts, drafting legal documents.

1.2. The place of the discipline (module) in the structure of the educational program of higher education

The discipline (module) "Legal Writing" is a mandatory part of Block 1. Disciplines (modules) of the main professional educational program of higher education.

When studying the discipline (module), the student, in particular, must have the following knowledge and skills acquired during training in bachelor's degree programs:

- knowledge of the rules of business communication in the standard and written forms in the state language of the Russian Federation and foreign language(s);

- having a basic understanding of the main rules for preparing draft regulatory legal acts and other legal documents;

- the ability to skillfully apply legal norms in specific areas of legal activity, correctly and fully reflect its results in legal and other official documentation.

1.3. Formed competencies and indicators of their achievement (planned results of the discipline (module))

As a result of studying the discipline (module) "Legal Writing", the student should have the following competencies:

general professional:

- GPC-2 is able to independently prepare expert legal opinions and conduct an examination of normative (individual) legal acts:

- GPC-4 is able to argue the legal position on a case in writing and orally, including in adversarial proceedings;

- GPC-5 is able to independently draft legal documents and develop draft normative (individual) legal acts.

Sections (topics) of the discipline (module)	Code and name of the competencies being formed	Indicator of achievement of competencies (planned result of mastering a discipline (module))
1.Features of legal writing	GPC-4 Able to argue legal position on a case in writing and orally, including in adversarial proceedings	IGPC 4.1 Constructs oral and written speech logically, reasonably and legally competently, presents facts and circumstances, expresses a legal position IGPC 4.2 Correctly applies legal vocabulary in professional communication
2. Features of preparation of documents of a regulatory nature (regulatory and corporate acts)	GPC-2 Capable of independently preparing expert legal opinions and conducting examinations of normative (individual) legal acts GPC-5 Able to independently draft legal documents and develop draft regulatory (individual) legal acts	IGPC 2.1 Understands the essence and significance of expert legal activity IGPC 2.2 Able to formulate expert tasks, understands the specifics of using expert opinions IGPC 2.3 Participates in the legal examination of regulatory legal acts and acts of application of legal norms, as well as their drafts IGPC 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of lawmaking IGPC 5.2 Possesses the skills to draft legal documents and develop draft legal acts in accordance with the profile of his professional activity
3. Features of the preparation of individual (law-implementation and law enforcement) acts	GPC-5 Able to independently draft legal documents and develop draft regulatory (individual) legal acts	IGPC 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of lawmaking IGPC 5.2 Possesses the skills to draft legal documents and develop draft regulatory (individual) legal acts in accordance with the profile of his professional activity
4. Preparation of a legal opinion/memorandum	GPC-5 Able to independently draft legal documents and develop draft regulatory (individual) legal acts	IGPC 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of lawmaking IGPC 5.2 Possesses the skills to draft legal documents and develop draft regulatory (individual) legal acts in accordance with the profile of his professional activity

II. STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The volume of the discipline (module) "Legal writing" is 2 credit units, 72 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan

Subject plan for full-time education

№	Section (topic) of disciplines (modules)	Semester/trimester	Types of educational activities and volume in academic hours				Technologies of the educational process	Current control forms/ Intermediate control forms
			Lectures	Laboratory practical training	Practical classes	Independent work		
1	Features of legal writing	2	2			20	Lecture-discussion, work in small groups, role-playing games, discussions, solving situational tasks	Survey, discussion of situational tasks, debate, testing
2	Features of preparation of documents of a regulatory nature (regulatory and corporate acts)	2			6	18	Work in small groups, role-playing games, discussions, solving situational tasks and preparing legal documents	Survey, discussion of situational tasks and prepared legal documents, testing
3	Features of the preparation of individual (law-implementation and law enforcement) acts	2			4	18	Work in small groups, role-playing games, discussions, solving situational tasks and preparing legal documents	Survey, discussion of situational tasks and prepared legal documents, testing
4	Laboratory practical training. Preparation of a legal opinion/memorandum	2		2			Solving situational tasks and preparing legal documents	Discussion of situational tasks and prepared legal documents
	Total		2	2	12	56		Credit
	Total for full-time education		2	2	12	56		

2.2. Lecture-type classes

Lecture 1. Features of legal writing

1. Concept and types of legal writing.
2. Organization of work on writing a legal text.
3. Style of legal writing (written speech of a lawyer). Requirements for legal writing: clarity, comprehensibility and efficiency.
4. Structure of a legal document.
5. Logic of presentation in a legal text.
6. Grammar of legal writing. Specifics of syntax in a legal text. Tonality of legal writing.

Assignment for preparation for the lecture

1. Familiarize yourself with the educational literature and on the topic of the lecture, prepare questions that require clarification or additional explanation.
2. Familiarize yourself with the regulations on the topic of the lecture, prepare questions that require clarification or additional explanation.

2.2. Seminar-type classes

Practical class 1. Features of preparation of documents of a regulatory nature (regulatory and corporate acts)

1. Stages of rule-making: the purpose, objectives and content of each stage.
2. Pre-draft activity. Legal monitoring: purposes, objectives and functions. Stages of legal monitoring. Rules of pre-draft rule-making activity.
3. The idea of a bill: concept, content. The procedure for formulating an idea. The concept of a bill: concept, meaning and content. The structure of the concept. The procedure for developing the concept of a bill.
4. Legal forecasting: concept, objectives, methods.
5. Rule-making technique at the stage of writing the text of a draft regulatory act. The procedure for preparing and drawing up a draft regulatory act. Legal and technical design of a bill. Methods, means and techniques for formulating legal norms. Legal technique for presenting a legal norm in a regulatory act. The main means and techniques for forming the content of regulatory acts.
6. Legal examination of draft laws of regulatory legal acts.
7. The concept and types of corporate acts. Contents and organization of a lawyer's work in the field of corporate law.
8. The concept and types of local regulations containing labor law standards. Contents and organization of a lawyer's work on preparing local regulations containing labor law standards.

Assignments for preparation

1. Familiarize yourself with the educational literature on the topic of the practical classes, prepare questions that require clarification and (or) discussion during the practical classes.

2. Familiarize yourself with the regulatory materials on the topic of the practical classes, prepare questions that require clarification and (or) discussion during the practical classes.

3. Prepare presentations on the topic: "Specifics of the rules, methods and techniques for forming the content of regulatory acts of various industry affiliations (using the example of regulatory acts of one branch of law)."

4. Select one of the current regulatory legal acts and analyze it at the time of compliance with the rules of consistency and legal logic.

5. Based on the conducted analysis of the current legislation, identify the issue (problem) requiring legislative regulation, and prepare a corresponding bill in compliance with all the rules of legal technique.

6. On the website <https://regulation.gov.ru/> select any bill and conduct a legal examination. Present the results of the analytical work in the form of a presentation.

7. Study the sample charter of a federal state unitary enterprise based on the right of economic management, determine its structure. Formulate the goals and scope of the enterprise's activities in the field of providing public transport services.

8. Develop a draft charter of a limited liability company with restrictions on the alienation of a share (part of a share) in the authorized capital of the company to third parties. Define in the charter the criteria determining the value of a share (part of a share) in the authorized capital of the company.

9. Formulate the provision of the charter of an autonomous non-profit organization formed by six founders and planning to provide legal assistance to citizens, on the goals of the non-profit organization.

10. Prepare a draft job description for a lawyer of a non-profit organization - an institution of higher education.

11. Develop a draft standard regulation (regulations) of contractual work of a commercial corporation.

Practical class 2. Features of the preparation of individual (law-implemen-tion and law enforcement) acts

1. Concept, essence, types of law enforcement acts. Features of preparation and adoption of various types of law enforcement acts.

2. General characteristics of the rules for forming the content and internal filling of law enforcement acts.

3. Court decisions as a type of law enforcement acts, their specificity (types, concept, essence).

4. Requirements imposed on a court decision (legality, validity, fairness, motivation, completeness, unconditionality, certainty).

5. Features of the structure and content of individual types of court decisions.
6. Language and logical rules for drafting judicial acts.
7. Content, organization and principles of contractual work.
8. Technique of contractual work at the stage of concluding an agreement.
9. Technique of legal support for the agreement.
10. Legal technique at the stage of termination or cancellation of an agreement.

Assignments for preparation

1. Review the educational literature on the topic of the practical classes, prepare questions that require clarification and (or) discussion during the practical classes.
2. Review the regulatory materials on the topic of the practical classes, prepare questions that require clarification and (or) discussion during the practical classes.
3. Solve the practical cases suggested by the teacher.
4. Using the example of a specific situation suggested by the teacher, determine what type of law enforcement act should be issued. Taking into account the factual content of the case, prepare a draft act in compliance with all the requirements and rules imposed on its form and content.
5. Identify the norms of civil legislation establishing special rules on the procedure for accepting performance under the contract and its execution.
6. Draw up an act of acceptance and transfer of work under a construction contract with the customer's comments on the quality of the work performed.
7. Draw up an agreement, the subject of which is the provision by the Contractor to the Customer of services for the provision to the Customer of road construction and other special equipment with personnel for its management, transportation services in accordance with the terms of the Agreement and the Customer's requests for the performance of the work required by the Customer at the Customer's construction sites: "School for 500 children in the city of Tula"; "Kindergarten for 200 children in the city of Tula".

Laboratory practical training

The plot of the case

Memorandum

November 6, 2024

OOO "Client"
Lesnaya st., 10

Moscow, 125047
Russian Federation

Dear Elena,

In accordance with your request, we have analyzed the potential consequences for income tax, personal income tax and insurance contributions in connection with the provision of additional compensation to employees upon termination of employment contracts by mutual agreement, and have also prepared recommendations on possible ways to minimize the identified risks.

Facts and assumptions

Client LLC (hereinafter referred to as the Company), upon termination of employment contracts by agreement of the parties, pays its employees additional compensation in the amount of 2 to 8 monthly salaries;

An agreement on termination of an employment contract (hereinafter referred to as the Agreement) is usually signed with an employee on the day of his dismissal or some time before dismissal (from a week to a month), depending on the position held and the need to transfer affairs;

The amount of additional compensation to an employee is referred to in the Agreement as simply “payment” without specifying the reasons for its provision and is designated as a fixed amount without reference to the number of monthly salaries;

The Company does not impose personal income tax on the portion of the payment under the Agreement in an amount not exceeding three times the average monthly salary of the employee. The remaining portion of the payment is subject to personal income tax in full at a rate of 13%. This taxation procedure is specified in each Agreement;

The Company takes into account the amounts of payments under the Agreements for the purposes of calculating income tax in full;

The possibility of payment under the Agreement is not provided for by employment contracts (additional agreements to employment contracts) concluded with employees, as well as by the Regulation on remuneration and bonuses for employees of Client LLC, as well as on the procedure for the provision of financial assistance by the employer (hereinafter, the Regulation on remuneration).

Taking into account the above, the Company's management is interested in receiving advice on the following issues:

1. Analysis and assessment of potential tax risks for income tax, personal income tax and mandatory insurance contributions, as well as assessment of possible risks from the point of view of labor legislation;

2. Practical recommendations for minimizing identified tax risks, including recommendations for possible changes in terms of the content of employment

contracts, the Regulation on remuneration, taking into account the requirements of labor legislation.

Restrictions

Please note that this consultation is limited to an analysis of tax implications under labor and tax legislation and does not cover management and legal aspects.

By starting to read this memorandum, you and any recipients (if applicable in accordance with the terms of the agreement between us) confirm your understanding and agreement with the terms set out below.

Kutafin Moscow State Law University (MSAL) (hereinafter referred to as "MSAL") does not assume any obligations or liability for the use by the client or any recipients of the results of the provision of services and the information contained therein, as well as related oral advice and opinions expressed during presentations, discussions, meetings or telephone conversations.

This memorandum has been prepared solely for use by you and/or persons specified in Section 9 of the "General Terms of Service" and only for the purposes mentioned by us. The contents of this document must not be disclosed to any third party without our prior written consent.

Disclosure of all or any part of the memorandum to any other person may be carried out only on the terms provided for in the agreement (contract) on the provision of services between us.

The recommendations provided by the "University" are based on the norms of Russian tax legislation in force at the time of preparation of the memorandum. We are not responsible for updating our recommendations and conclusions in connection with changes in legislation, except in cases where such an update is separately agreed between us.

Brief conclusions from the analysis

Based on the results of the analysis of the current documentation of compensation paid to employees upon dismissal by mutual agreement, we identified the following potential risks:

1. For income tax - the risk level is assessed as high;
2. For personal income tax and insurance premiums - the risk level is assessed as average;
3. For labor legislation - the risk level is assessed as low.

As part of our analysis, we developed 3 main options that can be applied by the Company when processing payments to employees upon dismissal by mutual agreement.

The first option does not involve any changes to the current documents, and therefore, to a greater extent, can be considered by the Company in relation to previously made payments. Options No. 2 and No. 3 involve making changes to the current documents of the Company, which will ultimately reduce the risk level, compared to the current situation.

The table below provides a brief comparative analysis of the risks for each of the options we considered:

Option	Brief description of the option	Labour Code of the RF	Income tax	Personal Income tax/ Social contributions
Variant 1	Preparation of arguments without making changes to the current documentation of compensation under the agreement of the parties	Low	High	Middle
Variant 2	Amendments to documents governing the procedure for payment of wages/employment contract, regulating the Company's right to pay compensation by agreement of the parties	Low	Middle	Middle
Variant 3	Amendments to documents regulating the procedure for payment of wages/employment contract, regulating the Company's obligation to pay compensation by agreement of the parties	Low	Low	Low

Taking into account the results of the analysis, we believe that **option 2 is the most acceptable** for the Company, since in addition to minimizing tax risks, it does not oblige the Company to pay the employee additional monetary compensation upon his dismissal by mutual agreement.

Having chosen the most acceptable option, we recommend that the Company promptly make the necessary changes to the local regulations of the Company governing the procedure for remuneration in order to spread out the moment of entry into force of the said changes and new compensation payments in favor of employees as much as possible.

Analysis and assessment of potential tax risks for income tax, personal income tax, insurance premiums, as well as risks in the field of labor legislation.

Analysis of potential risks under labor legislation

In accordance with paragraph 1 of part 1 of Article 77 of the Labor Code (hereinafter, the Labor Code of the Russian Federation), one of the grounds for termination of an employment contract is an agreement of the parties. In accordance with Article 78 of the Labor Code of the Russian Federation, an employment contract may be terminated at any time by agreement of the parties to the employment contract. As noted by the Ministry of Labor and Social Protection of the Russian Federation, a legally significant circumstance for termination of an employment contract on the specified basis is reaching an agreement (consent) between the employee and the employer on the grounds and term of termination of the employment contract. This agreement can be concluded at any time up to the day on which the parties wish to terminate the relationship¹.

The definition of "severance pay" and the cases of its payment are provided in the Labor Code of the Russian Federation in the chapter devoted to guarantees and compensation. Thus, the legislation provides for the payment of severance pay (Article 178 of the Labor Code of the Russian Federation), as well as guarantees to managers, their deputies and chief accountants of organizations (Article 181 of the Labor Code of the Russian Federation). Such cases of payment of severance pay, in particular, may be:

- liquidation of the organization (clause 1, part 1, article 81 of the Labor Code of the Russian Federation);

- reduction in the number or staff of employees (clause 2, part 1, article 81 of the Labor Code of the Russian Federation);

- conscription of an employee for military service (clause 1, part 1, article 83 of the Labor Code of the Russian Federation);

- refusal of an employee to transfer to work in another location together with the employer (clause 9, part 1, article 77 of the Labor Code of the Russian Federation);

- in case of termination of an employment contract with the head of the organization, his deputies and the chief accountant in connection with a change in the owner of the organization's property, the new owner is obliged to pay the said employees compensation in the amount of not less than 3 average monthly salaries of the employee (article 181 of the Labor Code of the Russian Federation).

Upon termination of an employment contract, the employee must be paid wages for the period worked, compensation for unused vacation. In addition, the

¹ Letter of the Ministry of Labor and Social Protection of the Russian Federation dated 10.04.2014 N 14-2/OOF-1347

termination agreement may provide for compensation in connection with the termination of the employment contract, if it is established by the employment and (or) collective agreement. Payment of the said amounts is made on the day of termination of the employment contract, which is recognized as the last day of work². The period for making the above-mentioned calculations upon termination of the employment contract cannot be changed by agreement between the employee and the employer. According to Part 4 of Article 178 of the Labor Code of the Russian Federation, an employment contract or collective agreement may establish increased amounts of severance pay, with the exception of cases stipulated by current labor legislation.

The judicial practice of courts of general jurisdiction generally proceeds from the fact that the termination agreement is part of the employment contract. The employment contract may contain conditions that improve the employee's position compared to those established by law³. In this regard, it is indicated that the payment of severance pay, provided for in the agreement on termination of the employment contract, is a sufficient basis for payment, and additional consolidation in the collective agreement and other local regulations is not required⁴.

From the position of the current Russian labor legislation, given the immutability of the current registration of compensation in the Company, we assess the risk as low. This conclusion is confirmed by judicial practice⁵.

i. Analysis of potential income tax implications

In accordance with the provisions of the Tax Code of the Russian Federation (hereinafter referred to as the “TC RF”)⁶, expenses may be taken into account for income tax purposes provided that they are economically justified, documented, and incurred in the course of carrying out activities aimed at generating income.

ii. Analysis of potential risks for personal income tax and compulsory social insurance

With regard to the consequences for personal income tax and compulsory social insurance, it is worth mentioning right away that in this case we are talking about the position on the issue of exemption from personal income tax and compulsory insurance contributions of only a part of the amounts paid, limited to

² Art. 84.1, 140 of Labour Code of the RF.

³ P. 4 art. 57 of the Labour Code of the RF.

⁴ Ruling of the Supreme Court of the Russian Federation dated 17.05.2013 No. 14-KG13-2, Ruling of the Supreme Court of the Russian Federation dated 24.05.2013 No. 5-KG13-48; Ruling of the Supreme Court of the Russian Federation dated 06.12.2013 No. 5-KG13-12; Appellate ruling of the Volgograd Regional Court dated 31.01.2014 in case No. 33-1126/2014; Appellate ruling of the Kursk Regional Court dated 30.10.2014 in case No. 33-2732/2014; Resolution of the Presidium of the Altai Krai Court dated 21.04.2015 in case No. 44G-20/2015

⁵ Determination of the Supreme Court of the Russian Federation dated 17.05.2013 No. 14-KG13-2, Determination of the Supreme Court of the Russian Federation dated 24.05.2013 No. 5-KG13-48; Determination of the Supreme Court of the Russian Federation dated 06.12.2013 No. 5-KG13-12

⁶ Par. 1 art. 252 of the Tax Code of the RF.

three average salaries. That is, the approach that assumes complete exemption of payments from personal income tax or compulsory insurance contributions under the termination agreement is not considered, and accordingly, potential risks are limited to additional accrual of personal income tax and compulsory insurance contributions (as well as corresponding fines and penalties for the obligations of the tax agent) in relation to amounts that are currently not included in the base for calculating personal taxes and contributions⁷.

Consequences for personal income tax

In accordance with the provisions of Chapter 23 of the Tax Code of the Russian Federation, which regulates the procedure for taxation of individuals, compensation payments directly related to the dismissal of employees and established by the current legislation of the Russian Federation, legislative acts of the constituent entities of the Russian Federation and decisions of representative bodies of local self-government are not subject to taxation, taking into account a number of restrictions. In particular, compensation payments in the form of severance pay, average monthly salary for the period of employment, compensation to the head, deputy heads and chief accountant of the organization are not subject to taxation only in the part not exceeding in total three times the average monthly salary or six times the average monthly salary for employees dismissed from organizations located in the regions of the Far North and equivalent localities⁸.

Consequences of compulsory social insurance

The consequences for compulsory social insurance today are similar to the consequences for taxation. As in the case of personal income tax, the position changed taking into account the introduction into the legislation (before January 1, 2017 - into Federal Law No. 212-FZ, starting from January 1, 2017 - into Chapter 34 of the Tax Code of the Russian Federation) of provisions establishing the maximum amount of compensation payments that are not subject to inclusion in the base for compulsory social insurance in the general case within three average salaries.

Practical recommendations for minimizing identified tax risks, including recommendations on possible changes to the content of employment contracts, Regulations on remuneration, taking into account the requirements of labor legislation.

Below we have provided 3 main options that can be used by the Company as an approach to formalizing payments to employees upon dismissal by mutual agreement. The first option does not involve any changes to the current documents,

⁷ Based on the facts presented for the purposes of analysis, we understand that the Company currently does not impose personal income tax at a rate of 13% on the portion of the payment under the Agreement in an amount not exceeding three times the employee's average monthly salary. However, we also believe that a similar approach is applied when calculating and paying mandatory insurance contributions in relation to these payments.

⁸ The specified restrictions regarding the exemption from taxation of severance pay have been in effect since January 1, 2012.

and therefore, to a greater extent, can be considered by the Company in relation to previously made payments.

Options No. 2 and No. 3 involve making changes to the Company's current documents, which will ultimately reduce the level of risks, compared to the current situation.

1. Variant 1

This option involves preparing arguments for tax authorities while maintaining the current execution of employment contracts, forms of Agreements and Regulations on remuneration.

2. Variant 2

Under option 2, we are considering the possibility of introducing into the employment contract and/or the Regulation on remuneration and/or the Internal Labor Regulations provisions stating that upon termination of the employment contract by agreement of the parties, the employer has the right to pay the employee monetary compensation (severance pay).

3. Variant 3

In the context of option 3, we are considering the possibility of introducing into the employment contract and/or the Regulation on remuneration and/or the Internal Labor Regulations provisions stating that upon termination of the employment contract by agreement of the parties, the employer is obliged to pay the employee monetary compensation (severance pay).

Detailed recommendations on the text of the proposed changes

We believe that the above changes can be made in the following order:

1. Only to the employment contract;
2. Only to the employment contract and the Regulation on remuneration;
3. To the employment contract, the Regulation on remuneration and the Internal Labor Regulations.

The last option will be the most conservative.

* * *

Name

Position

Division/Department

Signature

Discussion questions and assignments:

- I. Study the presented memorandum and answer the questions below:
 1. Highlight the main details of the memorandum.
 2. What are the components of the memorandum?

3. What is the "Facts and Assumptions" section? What do you think this section is for?

4. What is the "Limitations" section? What do you think this section is for?

5. Why is the "Summary of Analysis" section at the beginning of the memorandum and not at the end?

6. Do you think the "Practical Recommendations" section is mandatory for the memorandum?

II. Determine whether the specified memorandum contains substantive, structural, logical, linguistic and requisite errors

III. Determine what is the main difference between a legal opinion and a memorandum. Formulate this document in the format of a legal opinion, reflecting the essential characteristics of this type of legal document.⁹

Methodological recommendations for preparation for laboratory practical training

In the course of completing the assignment, the student must analyze the text of the legal document, correctly answer the questions and complete the proposed tasks. Students are required to complete the laboratory practical in writing in a special notebook in preparation for practical classes. In writing, the laboratory practical must contain answers to questions and a completed practical task (development of a draft document). Using the written text, the student must give detailed answers to questions and provide comments on the draft legal document in his or her presentation in class.

2.4. Independent work

Independent work of students is carried out in the form of studying the main and additional literature, regulatory materials on the academic discipline (module). Types of independent work:

- searching for and studying regulatory legal acts, contracts, including using electronic databases;
- searching for and studying scientific literature, including using the Internet;
- searching for and studying judicial practice on certain issues;
- searching for and studying official materials (explanations, reports, papers, etc.) prepared by government bodies in the field of scientific, scientific-technical and innovative activities;
- solving problems (cases) and test assignments based on the materials available at the department;
- preparing abstracts, reports, essays, presentations;
- project activities.

⁹ Note: To complete the specified task, you must refer to the publication by O.A. Khazova "The Art of Legal Writing" (Khazova, O.A. The Art of Legal Writing / O.A. Khazova - M.: Yurait Publishing House, 2014 - 182 p. - Series: Professional Skills of a Lawyer).

Model (features) of independent work of students on individual sections and topics:

- studying educational literature and regulatory materials on the relevant topic;
- preparing for discussion of controversial issues; – drawing up diagrams, comparative tables;
- studying additional topics determined in agreement with the teacher (elective).

Sample topics for independent work assignments ¹⁰

course	Topic of the classes	Topic of the assignment for independent work	Number of academic hours	Form of control
1	Topic 1. Features of legal writing	– Create a glossary on the topic, containing official (legal) and (or) doctrinal (theoretical) definitions of the most important legal categories. – Create a table “Types of legal writing and their features”.	20	Checking by the teacher, discussion during the practical lesson
1	Topic 2. Features of preparation of documents of a regulatory nature (regulatory and corporate acts)	– Create a glossary on the topic, containing official (legal) and (or) doctrinal (theoretical) definitions of the most important legal categories – Create a diagram of the “Stages of Legal Monitoring”.	16	Checking by the teacher, discussion during the practical classes.
1	Topic 3. Features of the preparation of individual (law-implementation and law enforcement) acts	– Compile a glossary on the topic containing official (legal) and (or) doctrinal (theoretical) definitions of the most important legal categories. - Prepare a presentation “Language and logical rules for drafting judicial acts”	20	Checking by the teacher, discussion during the practical lesson, including at the colloquium

¹⁰ Note: in agreement with the teacher, other topics may be selected that are not provided in the table, but have significant theoretical and practical significance for the academic discipline (module).

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

3.1. Topics for colloquiums, essays and papers

1. Problems of electronic document management (colloquium).
2. Features of argumentative legal writing (test).
3. Problems of normative consolidation of requirements for the preparation of legal documents (abstract).
4. Legal writing in foreign countries (essay).
5. The role of professional associations of lawyers in the development of requirements for legal documents (essay).
6. Reception of advanced experience of foreign countries in the field of rule-making. (essay)
7. Comparative analysis of approaches to corporate rule-making in foreign countries (essay).
8. History of the development of legal writing (abstract).
9. Legal writing and Russian legal traditions (essay)
10. Comparative analysis of approaches to the technique of contractual work in foreign countries (essay)

3.2. Questions for the test

1. Concept and types of legal writing.
2. Analytical and argumentative legal writing.
3. Features of legal writing in title documents, contracts, regulations.
4. Organization of work on writing a legal text.
5. Basic principles and features of editing a legal text.
6. Style of legal writing (written speech of a business lawyer).
7. Principles of constructing the written speech of a business lawyer.
8. Features of the written speech of a lawyer.
9. Requirements for legal writing: clarity, comprehensibility and efficiency.
10. Structure of a legal document.
11. Logic of presentation in a legal letter. Rule of consistent presentation.
12. Rubrication of a legal text. Meaning of a paragraph in a legal text.
13. Grammar of legal writing. Citations and references in legal writing.
14. Professionalisms, officialese, cliches and stamps.
15. Specifics of syntax in legal text.
16. Tonality of legal writing.
17. Stages of rule-making: purpose, tasks and content of each stage. Comparative analysis of foreign jurisdictions.
18. Pre-draft activities.

19. Legal monitoring in the Russian Federation and foreign countries: goals, tasks and functions. Stages of legal monitoring.
20. Rules for pre-draft rule-making activities.
21. The idea of a bill: concept, content. The procedure for formulating an idea.
22. The concept of a bill: concept, meaning and content. The structure of the concept.
23. Legal forecasting: concept, tasks, methods.
24. Rule-making technique at the stage of writing the text of a draft normative act.
25. Legal and technical design of a bill.
26. Legal technique of presenting a legal norm in a normative act.
27. Basic means and methods of forming the content of normative acts.
28. Legal examination of draft laws of normative legal acts.
29. Concept and types of corporate acts. Content and organization of a lawyer's work in the field of corporate law in the Russian Federation and foreign countries.
30. Concept and types of local normative acts containing labor law norms. Content and organization of a lawyer's work on their preparation.
31. Concept, essence, types of law enforcement acts.
32. Features of preparation and adoption of various types of law enforcement acts.
33. General characteristics of the rules for forming the content and internal filling of law enforcement acts.
34. Court decisions as a type of law enforcement acts, their specificity (types, concept, essence).
35. Requirements for a court decision (legality, validity, fairness, motivation, completeness, unconditionality, certainty).
36. Features of the structure and content of individual types of court decisions.
37. Language and logical rules for drafting court decisions.
38. Content, organization and principles of contractual work.
39. Technique of contractual work at the stage of concluding an agreement in the Russian Federation and foreign countries.
40. Technique of legal support for the concluded agreement.

3.3. Guidelines for preparing for the test

1. The test according to the curriculum is conducted after the completion of practical classes in the academic discipline (module).
2. According to the program of the working discipline (module), the questions are arranged by sections and topics, in the logical sequence of their study by students. It is recommended to prepare answers to the questions in the specified sequence.

3. Questions for the test are included in the tickets. Each ticket contains two questions.

4. Having received the ticket, first of all, you should carefully read it and clearly understand what exactly the essence of each question is, which of its aspects are essential (key). If you have any doubts about the subject of the ticket (question), you should consult with the teacher in order to avoid a common mistake - the so-called involuntary "substitution of a question": the ticket contains one question, and the student answers another.

5. When preparing to answer the questions on the ticket, having clarified their content, it is necessary to formulate definitions of the relevant concepts or disclose other theoretical provisions; actively use the provisions of the Constitution of the Russian Federation, legislative, by-laws and international treaties related to the question. Knowledge of not only general provisions, but also specific legal norms is required.

The student will be required not only to know theoretical provisions, but also to be able to navigate the system of current legal regulation, as well as knowledge of the relevant specific legal act (legal norm) on the question specified in the examination ticket.

6. When answering, it is necessary to clearly and intelligibly state your answer, using competent legal language: avoid words (expressions) "it seems to me", "logically", "obviously", etc.

3.4. Sample test tasks

1. What is the procedure for formalizing a shareholder's (participant's) decision in a one-person company:

a) the decision is made by the shareholder (participant) alone and does not require mandatory written execution

b) the decision is made by the shareholder (participant) alone and must be formalized in writing

c) the decision is made in writing, possibly in the form of an electronic document

2. What is the constituent document of a business company:

a) statute

b) memorandum of association

c) agreement on the establishment of a company

d) corporate agreement

3. What is a local regulatory act of a legal entity:

a) corporate agreement

b) shareholders agreement

- c) contracts concluded by the company with counterparties
- d) internal labor regulations

4. What is the constituent document of a business partnership:

- a) statute
- b) memorandum of association
- c) agreement on the establishment of a company
- d) corporate agreement

5. The main document that specifies all issues related to the activities of a legal entity:

- a) internal labor regulations
- b) job description of the general director
- c) statute
- d) agreement on the establishment of a company

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) main regulatory legal acts ¹¹:

1. Federal Law of June 14, 1994 No. 5-FZ "On the Procedure for the Publication and Entry into Force of Federal Constitutional Laws, Federal Laws, and Acts of the Chambers of the Federal Assembly" (Collected Legislation of the Russian Federation, 1994, No. 8, Art. 801; 2019, No. 18, Art. 2207);

2. Decree of the President of the Russian Federation of May 2, 1996 No. 638 "On the Procedure for Preparing Draft Decrees and Orders of the President of the Russian Federation Providing for the Adoption of Resolutions and Orders of the Government of the Russian Federation" (Collected Legislation of the Russian Federation, 1996, No. 19, Art. 2257);

3. Decree of the President of the Russian Federation of May 23, 1996 N 763 "On the procedure for publishing and entering into force of acts of the President of the Russian Federation, the Government of the Russian Federation and regulatory legal acts of federal executive bodies" (Collected Legislation of the Russian Federation, 1996, N 22, Art. 2663; 2017, N 23, Art. 3310);

4. Resolution of the Government of the Russian Federation of August 13, 1997 N 1009 "On approval of the Rules for the preparation of regulatory legal acts of federal executive bodies and their state registration" (Collected Legislation of the Russian Federation, 1997, N 33, Art. 3895; Official Internet Portal of Legal

¹¹ In accordance with Art. 9-1 "Official Internet Portal of Legal Information" of the Federal Law of June 14, 1994 No. 5-FZ "On the Procedure for the Publication and Entry into Force of Federal Constitutional Laws, Federal Laws, Acts of the Chambers of the Federal Assembly" the following and other regulatory legal acts, international treaties on the academic discipline (module) are officially published (posted) on the portal www.pravo.gov.ru. Students can also use the information and reference systems of Russian and foreign legislation listed below.

Information (www.pravo.gov.ru), October 14, 2020);

5. Resolution of the Government of the Russian Federation of August 2, 2001 N 576 "On Approval of the Basic Requirements for the Concept and Development of Draft Federal Laws" (Collected Legislation of the Russian Federation, 2001, N 32, Art. 3335; 2015, N 12, Art. 1758);

6. Resolution of the Government of the Russian Federation of April 30, 2009 N 389 "On Measures to Improve the Legislative Activities of the Government of the Russian Federation" (Collected Legislation of the Russian Federation, 2009, N 19, Art. 2346; 2020, N 36, Art. 5618);

7. Resolution of the Government of the Russian Federation of February 26, 2010 N 96 "On anti-corruption examination of regulatory legal acts and draft regulatory legal acts" (Collected Legislation of the Russian Federation, 2010, N 10, Art. 1084; 2017, N 29, Art. 4374);

8. Order of the Ministry of Justice of the Russian Federation of August 31, 2023 N 222 "On approval of Methodological guidelines for the legal and technical execution of regulatory legal acts of federal executive bodies" (Registered on September 1, 2023 N 75075);

9. Order of the Ministry of Justice of the Russian Federation of April 23, 2020 N 105 "On approval of the Explanations on the application of the Rules for the preparation of regulatory legal acts of federal executive bodies and their state registration" (registered by the Ministry of Justice of Russia on April 27, 2020, registration N 58222); Official Internet portal of legal information (www.pravo.gov.ru), April 27, 2020);

10. Order of Rosarchive of December 25, 2020 N 199 "On approval of Methodological recommendations for the development of instructions for office work in state bodies, local governments";

11. Methodological recommendations for the legal and technical design of bills (2021 edition) (approved by the State Duma of the Federal Assembly of the Russian Federation).

b) basic educational and scientific literature:

1. Kashanina, T. V. Yuridicheskaya tekhnika: Uchebnik / Kashanina T.V., - 2-ye izd., peresmotr. - Moskva :Yur.Norma, NITS INFRA-M, 2015. - 496 s. ISBN 978-5-91768-194-8. - Tekst : elektronnyy. - URL: <https://znanium.com/catalog/product/491346> – Rezhim dostupa: po podpiske.

2. Kashanina, T.V. Yuridicheskiye dokumenty. Chemu ne uchat studentov. Kak pravil'no ponyat' i podgotovit': uchebnik— Moskva : Prospekt, 2018 — 448 s. - ISBN 978-5-392-21914-8.- Rezhim dostupa: <http://ebs.prospekt.org/book/38592>

3. Kashanina, T.V. Korporativnyye (vnutrifirmennyye) akty - M. 2014. 319 s.

4. Normografiya: teoriya i tekhnologiya normotvorchestva : uchebnik dlya bakalavriata i magistratury / YU. G. Arzamasov [i dr.] ; pod red. YU. G. Ar-

zamasova. — M. : Izdatel'stvo Yurayt, 2018. — 460 s. — (Seriya : Bakalavr i magistr. Akademicheskii kurs). — ISBN 978-5-9916-8759-1. — Rezhim do-stupa : www.biblio-online.ru/book/9A091419-88A1-4B74-958A-2D0D3C2A38D6.

5. Khazova O.A. Iskusstvo yuridicheskogo pis'ma [Elektronnyy re-surs] / O. A. Khazova. - 4-ye izd., ispr. i dop. - M. : Yurayt, 2019. - 202 s. - (Konsul'tatsiya yurista). - ISBN 978-5-534-03432-5. - Rezhim dostupa: <https://biblio-online.ru/bcode/431824>

c) additional literature:

1. Vasil'yeva, T. A. Kak napisat' zakon / T. A. Vasil'yeva. — 3-ye izd., pererab. i dop. — Moskva : Izdatel'stvo Yurayt, 2020. — 182 s.

2. Guguyeva, T. A. Konfidentsial'noye deloproizvodstvo [Elektronnyy resurs]: ucheb. posobiye / T.A. Guguyeva. — 2-ye izd., pererab. i dop. — M.: INFRA-M, 2017. — 199 s. — ISBN 978-5-16-012525-1. — Rezhim do-stupa: <http://znanium.com/catalog/product/766722>

3. Zakonnost' i spravedlivost' v pravoprimeritel'noy deyatelnosti / Bonner A.T. - M.: Ros. pravo, 1992. - 320 c.

4. Iyering R. Yuridicheskaya tekhnika. SPb., 1906.

5. Isakov V.B. Stadii podgotovki proyektov zakonov // Zakono-datel'naya tekhnika: nauch.-prakt. posobiye / Pod red. YU.A. Tikhomirova. M., 2000.

6. Kaz'min I.F. Podgotovka nauchnoy kontseptsii zakonoprojekta (metodologicheskiye voprosy) // Gosudarstvo i pravo. 1985 g. №3.

7. Krasnov YU.K., Nadvikova V.V., Shkatulla V.I. Yuridicheskaya tekhnika: uchebnik. M.: Yustitsinform, 2014. 536 s.

8. Mar'yeva, M. V. Russkiy yazyk v delovoy dokumentatsii [Elektronnyy re-surs]: uchebnik / M.V. Mar'yeva. — M.: INFRA-M, 2018. — 323 s. — ISBN: 978-5-16-011621-1. — Rezhim dostupa: <http://znanium.com/catalog/product/940490>

9. Normotvorcheskaya yuridicheskaya tekhnika / Vlasenko N. A. , Abramova A. I. , Rakhmanina T. N. I dr. : otv. Red. : Vlasenko N. A. ; In-t zakonodatel'stva i sravn. Pravovedeniya pri Pravitel'stve Ros. Federatsii. - M. , 2011. - 311 s. - bibliogr. : S. 305-308

10. Sozdaniye yuridicheskikh dokumentov : uchebnoye posobiye / N. A. Abramova, I. Z. Ayusheyeva, K. D. Berezhnaya [i dr.] ; pod red. A. S. Yermolenko, D. V. Ponomarevoy, M. V. Samsonovoy. — Moskva : Rusayns, 2022. — 167 s. — ISBN 978-5-466-02540-8. — URL: <https://book.ru/book/947800> (data obrashcheniya: 26.04.2023).

11. Chukhvicev D.V. Zakonodatel'naya tekhnika. M. 2006. 12. Yuridicheskaya tekhnologiya podgotovki pravoprimeritel'nykh aktov: monografiya / Minyasheva G.I. - Ufa: UYUI MVD Rossii, 2012. - 116 c.

V.LOGISTICS AND SOFTWARE SUPPORT FOR THE DISCIPLINE (MODULE)

5.1. Providing the educational process with other library and information resources and means of providing the educational process

Students are provided with access (remote access) to modern professional databases and information reference systems. The full-text work program of the academic discipline (module) is posted in the Digital Scientific, Educational and Social Network of the University (hereinafter referred to as the DSES), in the system of which the "Electronic personal accounts of the student and scientific and pedagogical worker" operate. Access to materials is possible by entering an individual password. The DSES is designed to create a personality-oriented information and communication environment that ensures information interaction of all participants in the educational process of Kutafin University (MSAL), including providing them with publicly available and personalized reference, scientific, educational, social information through services operating on the basis of applied information systems of Kutafin University (MSAL).

Each student is provided with individual unlimited access to the electronic library systems (electronic libraries) and the electronic information and educational environment of Kutafin University (MSAL) throughout the entire period of study. In addition to the electronic libraries of Kutafin University (MSAL), he is provided with individual unlimited access to all remote electronic library systems, databases and reference and legal systems connected to Kutafin University (MSAL) on the basis of license agreements, and having adapted versions of sites for students with disabilities.

The electronic library system (electronic library) and the electronic information and educational environment provide the possibility of simultaneous access for 100 percent of students from any point where there is access to the information and telecommunications network "Internet", both on the territory of Kutafin University (MSAL) and outside it. In case of absence of the publication in the electronic library system (electronic library), the library fund of Kutafin University (MSAL) is equipped with printed publications of at least 50 copies of each of the publications of the required literature listed in the working programs of disciplines (modules), practices, and at least 25 copies of additional literature per 100 students.

5.1.1. Reference and legal systems:

1. IS "Continent"	Third party	http://continent-online.com	LLC " legal integration agency "continent", contract: - № 20040220 dated 02.03.2020 from 20.03.2020 by 19.03.2021; - №21021512 dated 16.03.2021 from 20.03.2021 by 19.03.2022;

				- № 22021712 dated 09.03.2022 from 20.03.2022 by 19.03.2023; - № 23020811 dated 06.03.2023 from 20.03.2023 by 19.03.2024; - № 240020711 dated 14.03.2024 from 20.03.2024 by 19.03.2025; - № 25021313 dated 11.03.2025 from 20.03.2025 by 19.03.2026
2.	West Law Academics	Third party	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - №RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - № EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - № ER-5/2022 dated 27.10.2021, access period from 01.01.2022 to 31.12.2022; - № 32211783551 dated 16.11.2022 from 01.01.2023 to 31.12.2023; - № ER-4/2023 dated 30.11.2023 from 01.01.2024 to 31.12.2024; - № ER-3/2025 dated 29.10.2024 from 01.01.2025 to 31.12.2025
3.	Consultant-Plus	Third party	http://www.consultant.ru	Open license for educational organizations
4.	Garant	Third party	https://www.garant.ru	Open license for educational organizations

5.1.2. Professional data bases:

1	Collections of full-text e-books of the EBSCOhost information resource eBook Collection database	Third party	http://web.a.ebscohost.com	TSNI NEICON LLC, contract No. 03731110819000006 dated 06/18/2019 for an indefinite period
2	National ElectronicLibrary (NEB)	Third party	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
3	B.N. Yeltsin Presidential Library	Third party	https://www.pr.lib.ru	Federal State Budgetary Institution "Presidential Library named after B. N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely
4	NEB eLI-	Third party	http://elibrary.ru	LLC "RUNEB", contract:

.	BRARY.RU		<u>u</u>	- № ER-1/2020 dated 17.04.2020 from 17.04.2020 to 16.04.2021; - № ER-2/2021 dated 25.03.2021 from 25.2021 to 24.03.2022; - № ER-3/2022 dated 04.03.2022 from 09.03.2022 to 09.03.2023; - № SU-1494/2023 dated 22.03.2023 from 27.03.2023 to 26.03.2024; - № SU-1494/2024 dated 28.03.2024 from 03.04.2024 to 02.04.2025; - № ER-1/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026.
5.	LitRes: Library	Thirdparty	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - № 180225/ it-B -178 dated 24.02.2025 from 18.03.2025 to 17.03.2026.

5.1.3. Electronic library systems:

1.	ELS ZNANIUM.COM	Third party	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 № ER-2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025

2.	ELS Book.ru	third party	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER-1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third party	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026
4.	ELS Yurait	Third party	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to

				04/02/2024. - №ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025
5.	ELS "Justitsin-form"	Third party	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025.
6.	ELSProspect	third party	http://ebs.prospekt.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. - - №32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 04.07.2024 by 03.07.2025

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, the composition of which is subject to annual updating.

5.2. List of software (SW) installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

№	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
	Operating system	Windows 7	License
		Windows 10	License
		Under contracts: No. 32009118468 dated 01.06.2020 No. 31907826970 dated 27.05.2019 No. 31806485253 dated 20.06.2018 No. 31705236597 dated 28.07.2017 No. 31604279221 dated 12.12.2016	

2.	Antivirus protection	Kaspersky Workspace Security	License
		Under contracts: No. 31907848213 dated 03.06.2019 No. 31806590686 dated 14.06.2018 No. 31705098445 dated 30.05.2017 No. 31603346516 dated 21.03.2016	
3.	Office packages	Microsoft Office	License
		Under contracts: No. 32009118468 dated 01.06.2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated 21.06.2018 No. 31705236597 dated 28.07.2017 No. 31604279221 dated 12.12.2016	
4.	Archivers	7-Zip	Open License
		WinRar	Open License
5.	Internet browser	Google Chrome	Open License
6.	PDF viewer	Adobe Acrobat reader	Open License
		Foxit Reader	Open License
7.	DJVU File Viewer	DjVu viewer	Open License
8.	Codec pack	K-Lite Codec Pack	Open License
9.	Video player	Windows Media Player	Included with OS
		vlc pleer	Open License
		flashpleer	Open License
10.	Audio player	Winamp	Open License
11.	Reference and legal systems (RLS)	Consultant Plus	Open License
		Garant	Open License

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with the current fire safety rules and regulations and ensures the implementation of all types of disciplinary and interdisciplinary training, practical and research work of students, as provided for by the curriculum.

The implementation of the discipline (module) involves classrooms for conducting lecture-type classes, seminar-type classes, group and individual consultations, ongoing monitoring and midterm assessment, as well as rooms for independent work and rooms for storing and preventive maintenance of educational equipment. For conducting lecture-type classes, students are offered sets of demonstration equipment and educational visual aids that provide thematic illustrations that are stored on electronic media.

5.2. Rooms for independent work of students

Facilities for independent work of students:

1. The territory of the Library at 9 Sadovaya-Kudrinskaya str., Moscow, p. 1, is equipped with computer equipment with the ability to connect to the Internet and provide access to the EIOS of the University and includes:

1) Electronic reading room with 110 seats:

- student double table – 42 pcs.,
- student triple table – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computer – 76 pcs.,
- projector with motorized lift Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the ground floor, designed for the disabled and people with disabilities, workplaces in the reading room are equipped with modern ergonomic monoblocks with high-quality screens, as well as audio headsets.

A set of tools:

- workplace with increased space – 2 pcs.,
- headphones of the "overhead" type – 1 set,
- manual magnifier for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pcs.

2) Reading rooms with 65 seats:

- student double table – 24 pcs.,
- student triple table – 5 pcs.,
- chair for individual work – 2 pcs.,
- chair – 54 pcs.,
- student computer – 12 pcs.

3) Subscription of scientific literature for 4 seats:

- single student table – 4 pcs.,
- student computer – 4 pcs.,
- chair – 4 pcs. 2.

The territory of the Library at 72 building 3, Shitova Embankment, Moscow, is equipped with computer equipment with the ability to connect to the Internet and provide access to the EIOS of the University and includes:

Reading room with 62 seats:

- double student table – 31 pcs.,
- chair – 25 pcs.,
- student computer – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya str., Moscow includes: A reading room with 30 seats:

- a double student table – 12 pcs.,
- a chair – 30 pcs.,

- a laptop (with the ability to connect to the Internet and provide access to the EIOS of the University) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

**THEORETICAL GROUNDS OF NATIONAL AND INTERNATIONAL
TAXATION**

B1.V.01

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 of 27.04.2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia

Machekhin V.A.

Theoretical framework of national and international taxation (Theoretical framework of national and international taxation) course (module) work program / V.A. Machekhin, – M.: Publishing center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the discipline (module) "Theoretical Foundations of National and International Taxation (Theoretical grounds of national and international taxation)" is to develop students' comprehensive understanding of international tax law and the problems of its application and development, including:

- study of the history of the development of international tax law as a national and international category;
- acquisition of knowledge about different views regarding the place of tax law in the legal system and doctrine;
- formation of a comprehensive understanding of the problems associated with the application of international tax law;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms governing the procedure for international taxation.

Study of the discipline (module) "Theoretical foundations of national and international taxation (Theoretical grounds of national and international taxation)" provides preparation for solving the following **problems** :

- to reveal the basics of international tax law;
- to identify the content of the concept of tax sovereignty;
- to form an understanding of the basic elements of international taxation;
- to reveal the concept of double international taxation and ways to eliminate it;
- to understand the trends in the development of the foundations of modern international tax law.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

Discipline (module) "Theoretical foundations of national and international taxation (Theoretical grounds of national and international taxation)" refers to the part formed by the participants of educational relations of Block 1. «Disciplines (modules)» of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UC-4, UC-6, PC-3, PC-4

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
Tax sovereignty and tax jurisdiction	UC-4 – Able to apply modern communication technologies, including in a foreign language(s), for academic and professional interaction	IUC 4.1 Establishes and develops professional contacts in accordance with the needs of joint activities, including the exchange of information and the development of a unified interaction strategy IUC 4.2 Compiles, translates and edits various academic texts (abstracts, essays, reviews, articles, etc.) IUC 4.3 Presents the results of academic and professional activities at various public events, including international ones, choosing the most appropriate format IUC 4.4 Reasonably and constructively defends his/her positions and ideas in academic and professional discussions in the state language of the Russian Federation and a foreign language
Types of taxes	UC-6 – Able to determine and implement priorities for one's own activities and ways to improve them based on self-assessment	IUC 6.1 Assesses one's resources and their limits (personal, situational, temporary), and uses them optimally to successfully complete the assigned task IUC 6.2 Defines priorities for professional growth and ways to improve one's own activities based on self-assessment according to selected criteria IUC 6.3 Builds a flexible professional trajectory using continuous education tools, taking into account accumulated professional experience and dynamically changing labor market requirements
Grounds for establishing taxes	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data
Double taxation and its avoidance	PC-4 - Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages

		IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
Tax treaties	UC-4 – Able to apply modern communication technologies, including in a foreign language(s), for academic and professional interaction	IUC 4.1 Establishes and develops professional contacts in accordance with the needs of joint activities, including the exchange of information and the development of a unified interaction strategy IUC 4.2 Compiles, translates and edits various academic texts (abstracts, essays, reviews, articles, etc.) IUC 4.3 Presents the results of academic and professional activities at various public events, including international ones, choosing the most appropriate format IUC 4.4 Reasonably and constructively defends his/her positions and ideas in academic and professional discussions in the state language of the Russian Federation and a foreign language

As a result of mastering the discipline (module) “Theoretical Foundations of National and International Taxation (Theoretical grounds of national and international taxation)» the student must:

know:

- the main content of the concept of tax sovereignty;
- basic provisions of tax law
- main types of taxes, their classification;
- basic approaches to the legal basis for establishing taxes;

own:

- skills in organizing work on the analysis of the fundamentals of tax law of individual countries;
- skills in separating national and international norms in international tax law;
- identify and evaluate trends in the development of the fundamentals of international tax law;

be able to:

- determine and identify the legal basis for establishing taxes;
- summarize and analyze legal acts that reveal the specific features of international tax law.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 2 credits, 72 academic hours. The form of midterm assessment is a credit.

2.1. Subject plan for full-time education

N o. p/ p	Sections (Topics) discipline (module)	Semester/ trimester	Types of educational activities and volume (in academic hours)			Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	PZ	SR		
1.	Tax sovereignty and tax jurisdiction	1	2	2	12	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Types of taxes	1		2	12	Case assignments	Survey, discussion, checking of completed assignment
3.	Grounds for establishing taxes	1		2	12	Case assignments	Survey, discussion, checking of completed assignment
4.	Double taxation and its avoidance	1		2	12	Public speaking practice, art, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Tax treaties	1		4	10	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results BM 1 module						Solving practical problems	
	Total for the OFO		2	12	58	Credit	

2.2. Lecture-type classes

Topic 1. Tax sovereignty and tax jurisdiction

1. The concept of tax sovereignty
2. The concept of tax jurisdiction of law

rights.

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of tax sovereignty
- Find the differences in the concepts of tax sovereignty and tax jurisdiction

- In what other branches of law are the terms sovereignty and jurisdiction found?

2.3. Seminar-type classes

Topic 1. Tax sovereignty and tax jurisdiction

1. The concept of tax sovereignty
2. The concept of tax jurisdiction

Task 1.

Provide examples of the use of the term tax sovereignty.

Task 2.

Provide examples of the use of the term tax jurisdiction.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Types of taxes

1. The concept of tax
2. Tax classifications
3. Direct taxes
4. Indirect taxes
5. Taxes withheld at source

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. Grounds for establishing taxes

1. National tax law as a basis for establishing taxes
2. Elements of tax
2. Taxpayer and tax agent

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation.

Topic 4. Double taxation and its avoidance

1. Economic double taxation
2. Avoidance of economic double taxation
3. Legal double taxation
4. Avoidance of legal double taxation based on national and international tax law

Task 1.

To present news on the development of the doctrine of international tax law in terms of double taxation.

Task 2.

Submit an article with an analysis of a dissertation in the field of international tax law on issues of avoiding double taxation.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5 Tax treaties

1. The purposes of concluding tax agreements.
2. Types of tax treaties
3. Double taxation agreements
4. New initiatives of international organizations to develop international tax agreements

Task 1.

To present news on international taxation in terms of new OECD initiatives on the content of tax treaties.

Task 2.

Submit an article analyzing a court decision concerning the application of provisions of tax treaties.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of tax sovereignty
2. The concept of tax jurisdiction
3. The concept of tax
4. Tax classifications
5. Direct taxes
6. Indirect taxes
7. Taxes withheld at source
8. National tax law as a basis for establishing taxes
9. Elements of tax
10. Taxpayer and tax agent
11. Economic double taxation
12. Avoidance of economic double taxation
13. Legal double taxation
14. Avoidance of legal double taxation based on national tax law
15. Avoidance of legal double taxation based on national and international tax law
16. The purposes of concluding tax agreements.
17. Types of tax treaties
18. Information exchange agreements
19. Double taxation agreements
20. New initiatives to develop international tax agreements in individual countries

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of tax sovereignty
2. The concept of tax jurisdiction
3. The concept of tax
4. Tax classifications
5. Direct taxes
6. Indirect taxes
7. Taxes withheld at source
8. National tax law as a basis for establishing taxes
9. Elements of tax
10. Taxpayer and tax agent
11. Economic double taxation
12. Avoidance of economic double taxation
13. Legal double taxation
14. Avoidance of legal double taxation based on national tax law
15. Avoidance of legal double taxation based on national and international tax law
16. The purposes of concluding tax agreements.
17. Types of tax treaties
18. Information exchange agreements
19. Double taxation agreements
20. New initiatives to develop international tax agreements in individual countries

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-program-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www>

[. oecd - ilibrary . org / docserver /4 aa 570 e 1- en . pdf ? expires =1685894015& id = id & accname = guest & checksum = BB 567 B 2343 A 31 ED 652 A 84 B 030 D 3 B 4 AF 9](https://oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9)

5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. .URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf
3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control
4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf
5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>
6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))
8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and

communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019;

				- No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National Electronic Library (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prlib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from

				01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025

				- 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024.

				- № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017	

		No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,

- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

MANAGEMENT ACTIVITY OF A TAX LAWYER

B1.V.02

year recruitment - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 of 27.04.2026.

Author:

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Machekhin V.A.

Organizational and managerial activities of a tax lawyer / Management activity of a tax lawyer work program of the discipline (module) / V.A. Machekhina, – M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Organizational and managerial activities of a tax lawyer" is to develop a comprehensive understanding of the procedures for implementing tax functions in various organizations and the organizational and managerial activities of tax lawyers, including:

- study of various practices for organizing tax functions in organizations;
- acquisition of knowledge about the specifics of performing the functions of a tax lawyer in industry, consulting and government agencies.

Studying the course (module) "Organizational and managerial activities of a tax lawyer" provides preparation for solving the following **problems** :

- disclose the tax activities of a lawyer;
- to identify the content of various types of organizational and managerial activities of a lawyer;
- to form an understanding of the differences between the activities of a tax lawyer in business, consulting, and government agencies;
- disclose the procedure for interaction between lawyers and other lawyers of the organization and representatives of counterparties;
- to understand the trends in the development of organizational and managerial activities of a lawyer.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "Organizational and managerial activities of a tax lawyer" refers to the part formed by the participants of the educational relations of Block 1. "Disciplines (modules)" of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
Implementation of the tax function in organizations	UC-3 - Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	IUC 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal IUC 3.2 Plans and adjusts the work of the team taking into account the interests, behavioral characteristics and opinions of its members IUC 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties IUC 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents in a developed form IUCC3.5 Plans team work, assigns tasks, and delegates authority to team members
Organizational activities of a tax lawyer in various fields	UK-3 - Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	IUC 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal IUC 3.2 Plans and adjusts the work of the team taking into account the interests, behavioral characteristics and opinions of its members IUC 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties IUC 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents in a developed form IUC 3.5 Plans team work, assigns tasks, and delegates authority to team members
Activities of a tax lawyer in companies	PC-5 - Able to plan and organize scientific research, participate in research projects on legal issues; able to develop his own scientific project	IPC 5.1 Demonstrates the ability to analyze and summarize the results of research work using modern achievements of scientific knowledge, advanced domestic and foreign experience IPC 5.2 Demonstrates the ability to participate in scientific research activities, collection and primary processing of empirical information based on the use of modern methods and technologies for data processing, computing and communications equipment, the use of scientific research results for the preparation of analytical notes, reviews, reports and recommendations IPC 5.3 Demonstrates the ability to define and structure a research problem in the field of professional activity, to justify an independent choice, to substantiate the object, subject, goals, objectives

		and methods of research on current issues in the professional field and to organizationally ensure their implementation
Tax lawyer's activities in consulting	PC-5 - Able to plan and organize scientific research, participate in research projects on legal issues; able to develop his own scientific project	IPC 5.1 Demonstrates the ability to analyze and summarize the results of research work using modern achievements of scientific knowledge, advanced domestic and foreign experience IPC 5.2 Demonstrates the ability to participate in scientific research activities, collection and primary processing of empirical information based on the use of modern methods and technologies for data processing, computing and communications equipment, the use of scientific research results for the preparation of analytical notes, reviews, reports and recommendations IPC 5.3 Demonstrates the ability to define and structure a research problem in the field of professional activity, to justify an independent choice, to substantiate the object, subject, goals, objectives and methods of research on current issues in the professional field and to organizationally ensure their implementation
Activities of a tax lawyer in government agencies	UC-3 - Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	IUC 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal IUC 3.2 Plans and adjusts the work of the team taking into account the interests, behavioral characteristics and opinions of its members IUC 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties IUC 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents in a developed form IUC 3.5 Plans team work, assigns tasks, and delegates authority to team members

As a result of mastering the course (module) “Organizational and managerial activities of a lawyer\Management activity of a tax lawyer”, the student should:

know:

- the main functions of tax departments of organizations
- the main functions of tax lawyers in various organizations
- the main types of interaction between tax lawyers within an organization
- basic approaches to managing the tax function;

own:

- skills in organizing the work of a tax lawyer, tax or tax-legal division of an organization;

- skills in analyzing the corporate structure of an organization in order to determine the procedure for implementing the tax function in it;
- identify and evaluate trends in the development of modern methods of managing the functions of tax lawyers in various fields of activity;

be able to:

- determine methods and plan for improving the qualifications of tax lawyers;
- summarize and analyze information about candidates for tax lawyer positions for the purpose of selecting them for vacant positions.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 1 credit, 36 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ rim es- ter	Types of educational activities and volume (in academic hours)				Technology of the edu- cational process	Current control form/Intermediate control form(s)
			Lec- tures	Labora- tory practical training	PZ	SR		
1.	Implementa- tion of the tax function in or- ganizations	1	2			4	Lecture- presentation	Survey, discus- sion, checking of completed assign- ment
2.	Organizational activities of a tax lawyer in various fields	1			2	4	Case as- signments	Survey, discus- sion, checking of completed assign- ment
3.	Activities of a tax lawyer in companies	1			2	4	Case as- signments	Survey, discus- sion, checking of completed assign- ment
4.	Tax lawyer's activities in consulting	1			2	6	Discussion, round table	Survey, discus- sion, and review of completed assign- ments. Evaluation of participation in the mock trial.
5.	Activities of a tax lawyer in government agencies	1				10		Survey, discus- sion, checking of completed assign- ment
Control check of the level of knowledge based on the re- sults BM 1 module							Solution of practical tasks	
Total for the OFO			2		6	28	Credit	

2.2. Lecture-type classes

Topic 1. Implementation of the tax function in organizations

1. Tax policy of the organization
2. The service nature of the tax function
3. Efficiency of the tax function
4. Tax function and business decision making

Assignments to prepare for the lecture

1. Review the literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of tax policy of an organization
- Find the differences in the concepts of understanding the tax policy of an organization and the tax policy of the state
- What role can a lawyer have in making business decisions?

2.3. Seminar-type classes

Topic 1. Implementation of the tax function in organizations

1. Tax policy of the organization
2. The service nature of the tax function
3. Efficiency of the tax function
4. Tax function and business decision making

Task 1.

Provide examples of the use of the terms tax policy, tax strategy, tax function.

Task 2.

Provide examples of aggressive tax policies.

Topic 2. Organizational activities of a tax lawyer in various fields

1. Routine work in the tax field
2. Project activities
3. Recruitment
4. Working on the level of professionalism
5. International legal features of the tax function

Task 1.

Present the work structure of the tax department of a large trading (mining, financial) company.

Task 2.

Suggest ways to find a young and experienced tax lawyer for an industrial company.

Topic 3. Activities of a tax lawyer in companies

1. Structure of the tax function
2. Organization of tax planning
3. Digitalization and the tax function in the company
4. Tax lawyer and outsourcing
5. Negotiations with the participation of a tax lawyer

Task 1.

Provide a list of issues that a tax lawyer in an industrial company agrees on with colleagues from other departments

Task 2.

Describe how digitalization of activities affects the work of a tax lawyer in a company

Topic 4. Activities of a tax lawyer in consulting

1. Features of organizational structuring of tax consulting
2. Customer Relationships
3. Managing a Tax Attorney's Career
4. Peculiarities of judicial work

Task 1.

Present the structure of a medium-sized tax consulting company

Task 2.

To offer development prospects for a young lawyer who is invited to work in consulting.

Topic 5 Activities of a tax lawyer in government agencies

1. Features of the legal function in the tax authority system
2. Relations with taxpayers
3. Career growth management
4. Peculiarities of judicial work

Task 1.

List the differences in the work of a tax lawyer working in a federal (highest) tax authority compared to the work of a tax lawyer in consulting (industry)

Task 2.

Describe the specifics of the work of a judicial tax lawyer

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. Tax policy of the organization
2. The service nature of the tax function
3. Efficiency of the tax function
4. The tax function and business decision making
5. Routine work in the tax field
6. The role of a tax lawyer in project activities
7. Hiring tax lawyers
8. Improving the level of professionalism of tax lawyers
9. International legal features of the tax-legal function
10. The structure of the tax function in industry
11. Organization of tax planning in industry
12. Digitalization and the tax function in an industrial company
13. Tax lawyer and outsourcing
14. Negotiations with the participation of a tax lawyer
15. Features of organizational structuring of tax consulting
16. Relationships between a tax lawyer and clients
17. Managing a Tax Attorney's Career
18. Peculiarities of a tax lawyer's judicial work
19. Features of the legal function in the tax authority system
20. The relationship between tax lawyers working for tax authorities and taxpayers
21. Managing the career growth of a tax lawyer working for the tax authorities
22. Peculiarities of the judicial work of a tax lawyer working for tax authorities

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

1. Tax policy of the organization
2. The service nature of the tax function
3. Efficiency of the tax function
4. Tax function and business decision making
5. Routine work in the tax sphere
6. The role of a tax lawyer in project activities
7. Hiring tax lawyers
8. Work on improving the level of professionalism of tax lawyers
9. International legal features of the tax-legal function
10. Structure of the tax function in industry
11. Organization of tax planning in the industry
12. Digitalization and the tax function in an industrial company
13. Tax lawyer and outsourcing
14. Negotiations with the participation of a tax lawyer
15. Features of organizational structuring of tax consulting
16. Relationships between a tax lawyer and clients
17. Managing a Tax Lawyer's Career
18. Features of the judicial work of a tax lawyer
19. Features of the legal function in the system of tax authorities
20. Relationships between tax lawyers working for tax authorities and taxpayers
21. Career management of a tax lawyer working for tax authorities
22. Features of the judicial work of a tax lawyer working for tax authorities

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. Hatfield, Michael W. and Hatfield, Michael W. and Kwon, Michelle M., A Study of Tax Lawyers Discussing Duties (2022). Tax Lawyer, Vol. 76, No. 1, pp. 73-140, 2022, University of Tennessee Legal Studies Research Paper Forthcoming, Available at SSRN: <https://ssrn.com/abstract=4344227>
2. Cook, Kirsten A. and Kim, Kevin and Omer, Thomas C., The Cost of Independence: Evidence from Companies' Decisions to Dismiss Audit Firms as Tax-Service Providers (November 4, 2019). Accounting Horizons, Available at SSRN:

<https://ssrn.com/abstract=3481929>

3. Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Michael Hatfield. A Study of Tax Lawyers Discussing Duties. University of Washington School of Law. UW Law Digital Commons. Articles Faculty Publications and Presentations. 2022. <https://digitalcommons.law.uw.edu/cgi/view-content.cgi?article=1940&context=faculty-articles>
5. Michelle Kwon OECD (2021), Tax Administration 2021: Comparative Information on OECD and other Advanced and Emerging Economies, OECD Publishing, Paris, <https://doi.org/10.1787/cef472b9-en>. https://www.oecd-ilibrary.org/taxation/tax-administration-2021_cef472b9-en

b) additional literature :

1. Improving Tax Administration in Developing Countries. Editor: Mr. Richard Miller Bird and Ms. Milka Casanegra de Jantscher. International Monetary Fund. 15 Sep 1992. <https://www.elibrary.imf.org/display/book/9781557753175/9781557753175.xml>
2. The Group Tax Charter was approved by the Management Board of NN Group, and effective as from January 1, 2018. 2022, NN Group NV <https://www.nn-group.com/article-display-on-page-no-index/group-tax-charter-.htm>
3. Tax Function Effectiveness: The Vision for Tomorrow's Tax Function.CCH. 2008. https://books.google.ru/books/about/Tax_Function_Effectiveness.html?id=pH5Smhgjp9MC&redir_esc=y
4. Handbook for Tax Administration. © 2000 Ministry of Finance, The Netherlands. Edited by: Matthijs Allink Victor van Kommer. https://www.ciat.org/Biblioteca/DocumentosTecnicos/Ingles/2000_handbook_for_ta_netherlands_ciat.pdf
5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>
6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))
8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).
9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-

2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (electronic libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law

University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, and which have adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023.from 11/30/2023, from 01.01.2024 to 12/31/2024.

				- № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025

				№ ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Li- brary	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/202236c dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 3221174757536c dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022;

				- No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 г. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021;

				-№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license

6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,

- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- with a three-bed student bed – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION
FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

BASIC OF RUSSIAN INTERNATIONAL TAX LAW

B1.V.03

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow – 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated March 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia

Machekhin V.A.

Basics of Russian International Tax Law (Basics of Russian International Tax Law) course program (module) / V.A. Machekhin, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026 .

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Basics of Russian International Tax Law" is to develop a comprehensive understanding of the fundamentals of international taxation, including:

- national principles of international taxation;
- acquisition of knowledge about different views and features of tax elements in international transactions;
- formation of a comprehensive understanding of the problems associated with the application of international tax law;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms governing the procedure for international taxation.

Studying the course (module) "Basics of Russian international tax law" provides preparation for solving the following **problems** :

- To disclose general provisions on tax systems;
- identify the main differences in the taxation of international tax transactions to form an understanding of national rules of international taxation;
- To understand the trends in the development of modern international tax law, regulated by the norms of national tax law.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "Basics of Russian international tax law" refers to the part formed by the participants of the educational relations of Block 1. (B1.B) Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UC-2; PC-2

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
Basic VAT provisions for cross-border situations	UC-2 - Capable of managing a project at all stages of its life cycle	IUC 2.1 Formulates, based on the stated problem, a project task and a method for solving it through the implementation of project management IUC 2.2 Develops a project concept within the framework of the identified problem: formulates the goal, objectives, justifies the relevance, significance, expected results and possible areas of their application IUC 2.3 Plans the necessary resources, including taking into account their replaceability IUC 2.4 Develops a project implementation plan using planning tools IUC 2.5 Monitors the progress of the project, corrects deviations, makes additional changes to the project implementation plan, clarifies the areas of responsibility of the project participants
Features of international taxation of personal income	UC-2 - Capable of managing a project at all stages of its life cycle	IUC 2.1 Formulates, based on the stated problem, a project task and a method for solving it through the implementation of project management IUC 2.2 Develops a project concept within the framework of the identified problem: formulates the goal, objectives, justifies the relevance, significance, expected results and possible areas of their application IUC 2.3 Plans the necessary resources, including taking into account their replaceability IUC 2.4 Develops a project implementation plan using planning tools IUC 2.5 Monitors the progress of the project, corrects deviations, makes additional changes to the project implementation plan, clarifies the areas of responsibility of the project participants
Features of international taxation of corporate income	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have practical significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law

Tax procedures for taxpayers	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have practical significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
Legal status of tax agents in international taxation	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have practical significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law

Upon completion of the course (module) “Basics of Russian International Tax Law,” the student should:

know:

- the basic rules contained in national tax law;
- the main provisions of the rules on international taxation in national law ;
- the main approaches to determining the applicable national tax rules;

own:

- skills in searching for applicable tax regulations;
- skills in separating national and international norms in international tax law;
- identify and evaluate trends in the development of national and international tax law;

be able to:

- determine the applicability of the norms of national international tax law;
- summarize and analyze legal acts that reveal the specific features of international taxation.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 4 credits, 144 academic hours.

Midterm assessments include credit and exam.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Basic VAT provisions for cross-border situations	1			2	20	Public speaking practice	Survey, discussion, checking of completed assignment
2.	Features of international taxation of personal income	1			2	20	Case assignments	Survey, discussion, checking of completed assignment
3.	Features of international taxation of corporate income	1	2		4	22	Case assignments	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
In total in 1 semester			2		8	62	Credit	
4.	Tax procedures for taxpayers	2	2	2	4	12	Public Speaking Practice, Round Table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Legal status of tax agents in international taxation	2			4	12	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
Total in 2 semester			2	2	8	24	Exam (36 academic hours for preparation and passing the exam)	
Total for the OFO			4	2	16	86		

2.2. Lecture-type classes

Topic 1. Basic VAT provisions for cross-border situations

1. The tax system of an individual state
2. VAT: Basic Provisions and Features in Cross-Border Situations
3. Natural resource and environmental taxes
4. Parafiscal payments

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of tax system;
- find the differences in the principles of constructing tax systems of individual countries;
- What branches of law does tax law relate to?
- Provide examples of regulations in the field of national taxation in individual countries.
- Provide examples of dissertations on the tax systems of individual countries.

2. 3. Seminar-type classes

Topic 1. Basic VAT provisions for cross-border situations

1. Tax system of a separate state
2. VAT: Basic Provisions and Peculiarities in Cross-Border Situations
3. Natural resource and environmental taxes
4. Parafiscal payments

Task 1.

Provide examples of the specific features of international tax law in individual countries.

Task 2.

Present news on international national taxation.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Features of international taxation of personal income

1. The concept of a tax resident individual
2. Taxation of personal income
3. Social payments
4. Taxation of property of individuals

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. Features of international taxation of corporate income

1. The concept of a tax resident organization
2. The concept of permanent establishment
3. Taxation of profits
4. Income taxation
5. Taxation of property of organizations

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on taxation of permanent establishments.

Topic 4. Tax procedures for taxpayers

1. Procedure for paying taxes by residents
2. Procedure for paying taxes by non-residents

Task 1.

Provide news on the application of tax payment rules for residents.

Task 2.

Submit an article with an analysis of the dissertation in the field of procedural issues of national tax law.

Task 3.

Submit an article with an analysis of a court case dissertation in the field of national tax procedures.

Topic 5. Legal status of tax agents in international taxation

1. The concept of a tax agent
2. Responsibilities of the legal status of a tax agent
3. Procedures established for a tax agent
4. Situations in which a tax agent cannot fulfill his duties

Task 1.

To present news on international taxation in terms of the legal status of a tax agent.

Task 2.

Submit an article analyzing a court decision regarding the duties of a tax agent.

Laboratory practical training .

Topic 5. Tax procedures for taxpayers

1. European trends in the development of national international tax law (procedural issues)
2. Russian trends in the development of national international tax law (procedural issues)
3. American trends in the development of national international tax law (procedural issues)
4. Trends in the development of national international tax law (procedural issues) of the law of Asian and African countries

Task 1.

Provide news on the development of national and international tax rules in individual countries

Task 2.

Submit an article analyzing the development of national and international tax rules in individual countries

Task 3.

Analyze an article on new initiatives in the field of national and international taxation prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given

situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The tax system of an individual state in individual countries
2. VAT: Basic Provisions and Peculiarities in Cross-Border Situations in Individual Countries
3. Natural resource and environmental taxes in individual countries
4. Parafiscal payments in individual countries
5. The concept of a tax resident individual
6. Taxation of personal income in individual countries
7. Social payments in individual countries
8. Taxation of property of individuals
9. The concept of a tax resident organization in individual countries
10. The concept of permanent establishment in certain countries
11. Taxation of profits in individual countries
12. Income taxation in individual countries
13. Taxation of property of organizations in individual countries
14. The procedure for paying taxes by residents in individual countries
15. Procedure for paying taxes by non-residents in individual countries
16. The concept of a tax agent in individual countries
17. Responsibilities of the legal status of a tax agent in individual countries
18. Procedures established for a tax agent
19. Situations in which a tax agent cannot fulfill his duties
20. OECD initiatives on tax collection in the absence of a tax agent

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The tax system of an individual state in individual countries
2. VAT: Basic Provisions and Peculiarities in Cross-Border Situations in Individual Countries
3. Natural resource and environmental taxes in individual countries
4. Parafiscal payments in individual countries
5. The concept of a tax resident individual
6. Taxation of personal income in individual countries
7. Social payments in individual countries
8. Taxation of property of individuals
9. The concept of a tax resident organization in certain countries
10. The concept of permanent establishment in certain countries
11. Taxation of profits in individual countries
12. Income taxation in individual countries
13. Taxation of corporate property in individual countries
14. The procedure for paying taxes by residents in individual countries
15. The procedure for paying taxes by non-residents in individual countries
16. The concept of a tax agent in individual countries
17. Responsibilities of the legal status of a tax agent in individual countries
18. Procedures established for a tax agent
19. Situations in which a tax agent cannot fulfill his duties
20. OECD initiatives on tax collection in the absence of a tax agent

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>

2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-program-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. .URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf
3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control
4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf
5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>
6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))
8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website.

Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference,

scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021;

				- No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021

				on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019;

				- No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026

				- № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020	

		No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people

with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

INTERNATIONAL TAX ADMINISTRATION

B1.V.04

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law , Associate Professor of the Department of Administrative and Financial Law, Peoples' Friendship University of Russia named after Patrice Lumumba

Machekhin V.A.

International Tax Administration : coursework (module) program /V.A. Machekhin, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "International Tax Administration " is to develop a comprehensive understanding of the system of legal regulation of taxation of cross-border transactions in the Russian Federation, the application of terms and institutions of private law, to the extent permissible, to tax relations, and to evaluate references to terms of foreign private law, including:

- study of regulations governing international and national tax administration;
- acquisition of knowledge about the system of national tax administrations and their competencies;
- formation of a comprehensive understanding of the practice of applying legal norms governing international tax administration;
- mastering the skills of analyzing administrative and judicial practice application of legal norms governing the procedure for international tax administration .

Study of the discipline (module) "International and Russian Tax Law (Master of International and Russian Tax) Law)» provides preparation for solving the following **problems** :

- to reveal the essence of international tax administration;
- to identify forms of international tax administration;
- to form an understanding of national and international forms of international tax administration;
- to reveal the methods and forms of tax evasion in international practice;
- to understand the procedures of international tax administration,
- understand the trends in the development of modern international tax administration.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "International Tax Administration " refers to the part formed by the participants of the educational relations of Block 1. (B1.B) Disciplines (modules) of the main professional educational program of higher education.

Mastering a course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional activity. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of International Law " of Russian International Tax Law), International Tax Agreements (International Tax Treaties)».

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

Universal competencies:

UK-1

Professional competencies:

PC-2

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. Tax administration and features of international tax administration	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. Exchange of tax information	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to eliminate them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
3. Tax Administration Forum	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights

	procedural law	IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
4. Tax audits	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
5. Modern trends in international tax administration	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law

As a result of mastering the discipline (module) “International Tax Administration ” the student must :

know:

- the basic rules governing international tax administration of individuals and organizations at the level of national and international regulation;
- the content of the concepts of tax audit, tax training, individual taxpayer identification number, tax reporting, exchange of tax information ;
- the main modern international initiatives for the development of international tax administration;
- the procedure for conducting international tax administration activities ;

own:

- skills in organizing legal work in the field of assessing international tax administration activities;
- skills in the application (use) of the rules of international tax administration;

- identify and assess legal risks in the tax sphere associated with international tax administration;

be able to:

- competently apply the rules governing international tax administration at the level of national and international regulation;

- to generalize and analyze legal acts, legal practice data, and scientific literature on issues of international tax administration.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of the course (module) is 2 credits , 72 academic hours. The form of midterm assessment is a credit.

2.1 Thematic plans

2.1.1 Subject plan for full-time education

N o. p/ p	Sections (Topics) discipline (module)	Semester/ trimester	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Tax administration and features of international tax administration	3	2		2	14	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Exchange of tax information	3			2	14	Case assignments	Survey, discussion, checking of completed assignment
3.	Tax Administration Forum	3			2	14	Case assignments	Survey, discussion, checking of completed assignment
4.	Tax audits	3		2	2	16	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Current trends in international tax administration	3			2		Public speaking practice, case studies	Survey, discussion, checking of completed assignment

Control check of the level of knowledge based on the results of module BM 1							Solving practical problems
	<i>Total for the OFO</i>		2	2	10	58	<i>Credit</i>

2.2. Lecture-type classes

Topic 1. Tax administration and features of international tax administration

1. The concept of tax administration. Persons involved in tax administration
2. Features of international tax administration.
3. Tax accounting. Tax audits.
4. Exchange of tax information
5. Assistance in collecting taxes
6. Modern trends in international tax administration

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international tax administration;
- Find the differences in international tax administration for individuals and organizations;
- What place do OECD documents occupy in international tax administration?
- Name the international documents in the field of international tax administration
- Provide examples of court cases on the application of international tax administration rules.

2.3. Seminar-type classes

Topic 1. Tax administration and features of international tax administration

1. The concept of tax administration and international tax administration.
2. Persons involved in tax administration. Tax intermediaries
3. Features of international tax administration.
4. Tax accounting.

Task 1.

Provide examples of the specific features of international tax administration in individual countries.

Task 2.

Provide examples of the specifics of accounting for foreign taxpayers in individual countries.

Task 3.

Present news on international taxation.

Task 4

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Exchange of tax information

1. National rules for collecting tax information
2. International rules for the exchange of tax information. Types of tax information exchange. Tax information exchange practices.
3. Automatic exchange of tax information
4. Exchange of tax information on transfer pricing

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

Provide international tax news on tax information exchange.

Topic 3. Tax Administration Forum

1. The Tax Administration Forum as an OECD initiative
2. International Compliance Assurance Program (ICAP)
3. Individual projects of the Tax Administration Forum

Task 1.

Present international tax news related to the Tax Administration Forum.

Task 2.

Submit publications on the activities of the Tax Administration Forum.

Topic 4. Tax audits

1. National rules for conducting tax audits.

2. On the specifics of tax audits of non-residents and companies with foreign participation
3. Joint tax audits conducted by tax authorities of different countries

Task 1.

Provide international tax news on tax audit issues

Task 2.

Submit an article analyzing a court decision concerning procedural issues of tax audits of foreign persons.

Task 3.

Analyze the article on issues of conducting tax audits.

Topic 5. Current trends in international tax administration

1. New OECD initiatives in conducting tax audits.
2. Modern technologies in matters of conducting tax audits of foreign persons.

Task 1.

Provide an update on international taxation in relation to new OECD tax audit initiatives.

Task 2.

Submit an article analyzing a court decision regarding a tax audit.

Laboratory practical training.

Topic 4. Tax audits

1. National rules for conducting inspections in individual countries
2. Appealing the results of tax audits in different countries
3. Assistance in collecting taxes

Task 1.

Provide international tax news on tax audits in individual countries.

Task 2.

Submit an article analyzing a court decision regarding tax audits.

Task 3.

Analyze an article on tax audits presented by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work of the student

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. Peculiarities of international tax administration
2. Types of tax audits of non-residents
3. Tax accounting of residents and non-residents
4. Assistance in tax collection
5. The history of the emergence and development of the Tax Administration Forum
6. Tax Administration Forum

7. Exchange of tax information (history of development)
8. Exchange of tax information between LNG countries
9. Types of tax information exchange
10. Proactive exchange of tax information
11. Exchange of tax information based on international tax agreements to avoid double taxation.
12. Country Report
13. Exchange of tax information in the transfer pricing system
14. Assistance in tax collection
15. Tax audits of non-residents
16. Joint tax audits.

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. Peculiarities of international tax administration
2. Peculiarities of international tax administration in individual countries
3. Types of tax audits of non-residents
4. Tax accounting of residents and non-residents
5. Assistance in tax collection
6. The history of the emergence and development of the Tax Administration Forum
7. Tax Administration Forum
8. Exchange of tax information (history of development)
9. Exchange of tax information between LNG countries
10. Types of tax information exchange
11. Proactive exchange of tax information
12. Exchange of tax information based on international tax agreements to avoid double taxation.
13. Country report
14. Exchange of tax information in the transfer pricing system
15. Assistance in tax collection
16. Tax audits of non-residents

17. Joint tax audits.

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

United Nations Handbook on Selected Issues in Protecting the Tax Base of Developing Countries. United Nations . 2015. <https://www.un-ilibrary.org/content/books/9789210572361>

1. Automatic Exchange of Information: Guide on Promoting and Assessing Compliance by Financial Institutions . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/guide-on-promoting-and-assessing-compliance-by-Financial-Institutions.pdf>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. Code of Conduct: Co-operation between tax administrations and sharing and gig economy platforms. OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/code-of-conduct-co-operation-between-tax-administrations-and-sharing-and-gig-economy-platforms.pdf>

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries : Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. .URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Sprit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn . 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L., "Top US tax expert in savage attack on transfer pricing rules." August 23, 2012 [Electronic resource] // Tax website Justice Network. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (accessed: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified

Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Справочно-правовые системы:

1.	Континент	сторонняя	http://continent-online.com	ООО «Агентство правовой интеграции «КОНТИНЕНТ», договоры: - № 22021712 от 09.03.2022 г. с 20.03.2022г. по 19.03.2023 г.; - № 23020811 от 06.03.2023 г. с 20.03.2023 г. по 19.03.2024 г.; - № 240020711 от 14.03.2024 г. с 20.03.2024 г. по 19.03.2025 г.; - № 25021313 от 11.03.2025 с 20.03.2025 г. по 19.03.2026 г.; - № 26021711 от 20.03.2026 г. с 20.03.2026 г. по 19.03.2027 г.
2.	Westlaw Academics	сторонняя	https://uk.westlaw.com	Филиал Акционерного общества «Томсон Рейтер (Маркетс) Юроп СА», договоры: - № ЭР-5/2022 от 27.10.2021 г., период доступа с 01.01.2022 г. по 31.12.2022 г.; - № 32211783551 от 16.11.2022 г. с 01.01.2023 г. по 31.12.2023 г.; - № ЭР-4/2023 от 30.11.2023 г. с 01.01.2024 г. по 31.12.2024 г.; - № ЭР-3/2025 от 29.10.2024 с 01.01.2025 по 31.12.2025; - № ЭР-7/2026 от 24.11.2025 с 01.01.2026 г. по 31.12.2026 г.
3.	Jus Mundi Academic Research	сторонняя	https://jusmundi.com	ООО «ИВИС», договоры: - № ЭР-4/2025 от 21.04.2025, период доступа с 23.04.2025 г. по 22.04.2026 г.; - № ЭР-1/2026 от 09.04.2026 г. с 23.04.2026 г. по 22.04.2027 г.
4.	КонсультантПлюс	сторонняя	http://www.consultant.ru	Открытая лицензия для образовательных организаций
5.	Гарант	сторонняя	https://www.garant.ru	Открытая лицензия для образовательных организаций
6.	Системы Casebook и Caselook	сторонняя	https://casebook.ru/ https://caselook.ru/	АО «ПравоТех», лицензионное соглашение №1А/2025 от 29.08.2025 г. с 01.09.2025 г. по 31.08.2026 г.

5.1.2. Профессиональные базы данных:

1.	Национальная электронная библиотека (НЭБ)	сторонняя	https://rusneb.ru	ФГБУ «Российская государственная библиотека»,

				договор № 101/НЭБ/4615 от 01.08.2018 г. с 01.08.2018 по 31.07.2023г. (безвозмездный)
2.	Президентская библиотека имени Б.Н. Ельцина	сторонняя	https://www.prlib.ru	ФГБУ «Президентская библиотека имени Б. Н. Ельцина: - Соглашение о сотрудничестве № 23 от 24.12.2010 г., бессрочно; - Дополнительное соглашение № 1 от 22.11.2024 г. (в связи с изменением типа МГЮА)
3.	НЭБ BRARY.RU eLI-	сторонняя	http://elibrary.ru	ООО «РУНЕБ», договоры: - № ЭР-3/2022 от 04.03.2022 г. с 09.03.2022 г. по 09.03.2023 г.; - № SU-1494/2023 от 22.03.2023 г. с 27.03.2023 г. по 26.03.2024 г.; - № SU-1494/2024 от 28.03.2024 г. с 03.04.2024 г. по 02.04.2025 г.; - № ЭР-1/2025 от 21.03.2025 г. с 03.04.2025 г. по 02.04.2026 г.; - № SU-1494/2026 от 11.03.2026 г. с 03.04.2026 г. по 02.04.2027 г.
4.	ЛитРес: Библиотека	сторонняя	http://biblio.litres.ru	ООО «ЛитРес», договоры: - № ЭР-6/2022 от 18.03.2022 г. с 18.03.2022 г. по 17.03.2023 г.; - № 130223/Б-1-136 от 02.03.2023 г. с 18.03.2023 г. по 17.03.2024 г.; - № 210224/ИТ-Б-181 от 05.03.2024 г. с 18.03.2024 г. по 17.03.2025 г.; - № 180225/ИТ-Б-178 от 24.02.2025 г. с 18.03.2025 г. по 17.03.2026 г.; - № 240226/ИТ-Б-161 от 16.03.2026 г. с 18.03.2026 г. по 17.03.2027 г.

5.1.3. Электронно-библиотечные системы:

1.	ZNANIUM.COM	сторонняя	http://znanium.com	ООО «Научно-издательский центр ЗНАНИУМ», договоры: - № 3/2021 эбс от 02.11.2020 г. с 01.01.2021 г. по 31.12.2021 г.;

				- № 1/2022эбс от 01.10.2021 г. с 01.01.2022 г. по 31.12.2022 г.; - № 32211747575эбс от 07.10.2022 г. с 01.01.2023 г. по 31.12.2023 г.; - № ЭР-3/2023 от 30.11.2023 г. с 01.01.2024 г. по 31.12.2024 г.; - № ЭР-2/2025 от 23.10.2024 с 01.01.2025 г. по 31.12.2025 г.; - 32515306855 от 17.10.2025 с 01.01.2026 г. по 31.12.2026 г.
2.	Book.ru	сторонняя	http://book.ru	ООО «КноРус медиа», договоры: - № ЭР-4/2022 от 01.10.2021 г. с 01.01.2022 г. по 31.12.2022 г.; - № 32211783653 от 21.10.2022 г. с 01.01.2023 г. по 31.12.2023 г.; - № ЭР-2/2023 от 30.11.2023 г. с 01.01.2024 г. по 31.12.2024 г.; - № ЭР-1/2025 от 14.10.2024 с 01.01.2025 г. по 31.12.2025 г.; - № 32515306784 от 21.10.2025 с 01.01.2026 г. по 31.12.2026 г.
3.	ВЧЗ РГБ (Виртуальный читальный зал Российской государственной библиотеки)	сторонняя	https://search.rsl.ru/	ФГБУ «Российская государственная библиотека», договоры: - № 32312116538 от 14.02.2023 г. с 02.03.2023 г. по 01.03.2024 г.; - № 095/04/0025 от 26.02.2024 г. с 02.03.2024 г. по 01.03.2025 г.; - № 095/04/0019 от 24.02.2025 г. с 02.03.2025 г. по 01.03.2026 г.; - № 073/04/0021 от 27.02.2026 г. с 02.03.2026 г. по 01.03.2027 г.
4.	Образовательная платформа Юрайт	сторонняя	http://www.biblio-online.ru	ООО «Электронное издательство Юрайт», договоры: - № ЭР-7/2022 от 09.03.2022 г. с 03.04.2022 по 02.04.2023 г.; - № 32312233331 от 29.03.2023 г. с 03.04.2023 г. по 02.04.2024 г.;

				- № ЭР-1/2024 от 25.03.2024 г. с 03.04.2024 г. по 02.04.2025 г.; - № ЭР-2/2025 от 21.03.2025 с 03.04.2025 г. по 02.04.2026 г.; - № 7823 от 26.03.2026 г. с 03.04.2026 г. по 02.04.2027 г.
5.	Юстицинформ	сторонняя	https://elknigi.ru/	ООО «Юридический дом «Юстицинформ», договоры: - № ЭР-1/2023 от 30.03.2023 г. с 05.04.2023 г. по 04.04.2024 г.; - № ЭР-2/2024 от 29.03.2024 г. с 15.04.2024 г. по 14.04.2025 г.; - № ЭР-3/2025 от 09.04.2025 с 15.04.2025 г. по 14.04.2026 г.; - № ЭР-2/2026 от 10.04.2026 г. с 15.04.2026 г. по 14.04.2027 г.
6.	Проспект	сторонняя	http://ebs.prospekt.org	ООО «Проспект», договоры: - № ЭР-3/2021 от 21.06.2021 с 03.07.2021 г. по 02.07.2022 г.; - № 32211498857 от 24.06.2022 г. с 03.07.2022 г. по 02.07.2023 г.; - № 32312506505 от 27.06.2023 с 03.07.2023 г. по 02.07.2024 г.; - № ЭР-3/2024 от 13.06.2024 с 04.07.2024 г. по 03.07.2025 г.; - № ЭР-5/2025 от 24.06.2025 с 04.07.2025 г. по 03.07.2026 г.

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License

		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		vlc player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set ,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,

- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

INTERNATIONAL TAX TREATIES

B1.V.05

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated March 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia

Machekhin V.A.

International tax treaties / International tax treaties work program of the discipline (module) / V.A. Machekhin, - M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "International Tax Treaties" is to develop a comprehensive understanding of international tax treaties and the problems of their application and development, including:

- study of the history of the development of international tax agreements;
- acquisition of knowledge about the content of tax agreements;
- formation of a comprehensive understanding of the problems associated with the application of the norms of international tax agreements;
- acquisition of skills in analyzing administrative and judicial practice in applying tax agreements.

Studying the course (module) "International tax treaties " provides preparation for solving the following **problems** :

- disclose general provisions of tax treaties;
- identify the main rules of international tax agreements;
- to form an understanding of the procedures for applying tax treaties;
- understand the trends in the development of modern tax treaties.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "International tax treaties " refers to the part formed by the participants of the educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "Tax Anti-Avoidance Rules."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UC-6; PC-1

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
Tax sovereignty and tax jurisdiction	UC-6 – Able to determine and implement priorities for one's own activities and ways to improve them based on self-assessment	IUC 6.1 Assesses one's resources and their limits (personal, situational, temporary), and uses them optimally to successfully complete the assigned task IUC 6.2 Defines priorities for professional growth and ways to improve one's own activities based on self-assessment according to selected criteria IUC 6.3 Builds a flexible professional trajectory using continuous education tools, taking into account accumulated professional experience and dynamically changing labor market requirements
Types of taxes	UC-6 – Able to determine and implement priorities for one's own activities and ways to improve them based on self-assessment	IUC 6.1 Assesses one's resources and their limits (personal, situational, temporary), and uses them optimally to successfully complete the assigned task IUC 6.2 Defines priorities for professional growth and ways to improve one's own activities based on self-assessment according to selected criteria IUC 6.3 Builds a flexible professional trajectory using continuous education tools, taking into account accumulated professional experience and dynamically changing labor market requirements
Grounds for establishing taxes	PC-1 - Capable of developing regulatory and local legal acts in specific areas of legal activity	IPC 1.1 Determines the need to prepare regulatory legal acts and normative documents in the field of their professional activity and their industry affiliation IPC 1.2 Applies basic techniques of legislative technology in the preparation of regulatory legal acts in the field of his professional activity IPC 1.3 Complies with the rules of legal technique when preparing regulatory documents in the field of his professional activity
Double taxation and its avoidance	PC-1 - Capable of developing regulatory and local legal acts in specific areas of legal activity	IPC 1.1 Determines the need to prepare regulatory legal acts and normative documents in the field of their professional activity and their industry affiliation IPC 1.2 Applies basic techniques of legislative technology in the preparation of regulatory legal acts in the field of his professional activity IPC 1.3 Complies with the rules of legal technique when preparing regulatory documents in the field of his professional activity
Tax treaties	UC-6 – Able to determine and implement priorities for one's own activities and ways to improve them	IUC 6.1 Assesses one's resources and their limits (personal, situational, temporary), and uses them optimally to successfully complete the assigned task IUC 6.2 Defines priorities for professional growth and ways to improve one's own activities based on

	based on self-assessment	self-assessment according to selected criteria IUC 6.3 Builds a flexible professional trajectory using continuous education tools, taking into account accumulated professional experience and dynamically changing labor market requirements

As a result of mastering the course (module) “International tax treaties”, the student should:

know:

- basic rules of international tax agreements;
- the purposes of concluding international tax agreements ;
- procedures for applying international tax agreements

own:

- skills in searching for applicable rules of tax treaties;
- skills to identify conflicts between national tax rules and the provisions of international tax agreements;
- identify and evaluate trends in the development of international tax agreements;

be able to:

- determine the applicability of the norms of national international tax law and international tax agreements;
- summarize and analyze legal acts that reveal the features of international tax agreements.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 4 credits, 144 academic hours. Midterm assessment consists of a credit or exam.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ trimester	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Tax sovereignty and tax jurisdiction	1			2	20	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Types of taxes	1			2	20	Case assignments	Survey, discussion, checking of completed assignment

3.	Grounds for establishing taxes	1	2		4	22	Case assignments	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
	<i>In total in 1 semester</i>		2		8	62	<i>Credit</i>	
4.	Double taxation and its avoidance	2	2	2	4	12	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Tax treaties	2			4	12	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
<i>Total in 2 semester</i>			2	2	8	24	<i>Exam (36 academic hours for preparation and passing the exam)</i>	
<i>Total for the OFO</i>			4	2	16	86		

2.2. Lecture-type classes

Topic 1. Types of international tax agreements

1. Types of tax agreements
2. Objectives of concluding tax agreements
3. Model Conventions for the Avoidance of Double Taxation
4. OECD Model Convention, Commentary thereto
5. UN Model Convention, Commentary thereto

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate a model tax convention;
- find the differences in the OECD and UN Models;
- What is the legal status of Model Comments?
- Provide examples of regulations in the area of application of international tax agreements.
- Provide examples of dissertations on international tax treaties.

2.3. Seminar-type classes

Topic 1. Types of international tax agreements

1. Types of tax agreements
2. Objectives of concluding tax agreements
3. Model Conventions for the Avoidance of Double Taxation
4. OECD Model Convention, Commentary thereto
5. UN Model Convention, Commentary thereto

Task 1.

Provide examples of the specific legal status of Comments in individual countries.

Task 2.

Present news on international national taxation.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Key provisions of double taxation agreements

1. Structure of tax treaties
2. Tax treaty terms
3. Taxes to which the tax treaty applies
4. Tax resident

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. Distribution rules of tax treaties

1. Taxation of income of a permanent establishment
2. Taxation of property income
3. Taxation of interest, royalties, dividends
4. Taxation of other income
5. Property taxation

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on taxation of permanent establishments.

Topic 4. Avoidance of double taxation based on tax treaties

1. Model provisions for the avoidance of double taxation in tax treaties
2. Unconventional provisions for avoiding double taxation in tax treaties

Task 1.

Provide news on the application of tax payment rules for residents.

Task 2.

Submit an article with an analysis of the dissertation in the field of issues of avoiding double taxation when applying tax treaties.

Task 3.

Submit an article with an analysis of a dissertation case in the field of application of double taxation avoidance.

Topic 5. Procedural rules for the application of tax treaties

1. The place of procedural issues in the application of tax treaties
2. Application of a tax treaty by a tax agent
3. Application of a tax treaty by a tax authority

Task 1.

To present news on international taxation in terms of the procedure for applying a tax treaty.

Task 2.

Submit an article analyzing a court decision concerning the duties of a tax agent applying a tax treaty.

Laboratory practical training.

Topic 4. Avoidance of double taxation based on tax treaties

1. Model provisions for the avoidance of double taxation in tax treaties
2. Non-standard provisions for the avoidance of double taxation in tax treaties

Task 1.

Provide news on the application of tax rules for residents when applying tax treaties.

Task 2.

Submit an article with an analysis of the dissertation in the field of procedural issues of national tax law.

Task 3.

Submit an article with an analysis of a court case dissertation in the field of national tax procedures.

Task 1.

Provide news on the development of national and international tax rules in individual countries

Task 2.

Submit an article analyzing the development of national and international tax rules in individual countries

Task 3.

Analyze an article on new initiatives in the field of national and international taxation prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written

text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. Types of tax treaties
2. The purposes of concluding tax treaties
3. Model Double Taxation Treaties
4. OECD Model Convention, Commentary thereto
5. UN Model Convention, Commentary thereon
6. Structure of tax treaties
7. Tax treaty terms
8. Taxes to which the tax treaty applies
9. Tax resident in tax treaties
10. Taxation of income of a permanent establishment
11. Taxation of property income
12. Taxation of interest, royalties, dividends
13. Taxation of other income
14. Property taxation
15. Model provisions for the avoidance of double taxation in tax treaties
16. Unconventional provisions for avoiding double taxation in tax treaties
17. The place of procedural issues in the application of tax treaties
18. Application of a tax treaty by a tax agent
19. Application of a tax treaty by a tax authority
20. Prohibition of tax discrimination
21. Exchange of tax information
22. Mutual agreement procedure
23. Assistance in tax collection

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. Types of tax agreements
2. Objectives of concluding tax agreements
3. Model Conventions for the Avoidance of Double Taxation
4. OECD Model Convention, Commentary thereto
5. UN Model Convention, Commentary on Non-Resident Individuals
6. Structure of tax treaties
7. Terms of tax treaties
8. Taxes to which the tax treaty applies
9. Tax resident in tax treaties
10. Taxation of income of a permanent establishment
11. Taxation of property income
12. Taxation of interest, royalties, dividends
13. Taxation of other income
14. Property taxation
15. Model provisions for the avoidance of double taxation in tax treaties
16. Non-standard provisions for the avoidance of double taxation in tax treaties
17. The place of procedural issues in the application of tax treaties
18. Application of a tax agreement by a tax agent
19. Application of a tax agreement by a tax authority
20. Prohibition of tax discrimination
21. Exchange of tax information
22. Mutual agreement procedure
23. Assistance in collecting taxes

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/digital/digital-transformation-maturity-model/>

[oecd . org / tax / forum - on - tax - administration / publications - and - products / digital - transformation - maturity - model . pdf](https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf)

3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. [https :// www . oecd . org / tax / forum - on - tax - administration / publications - and - products / international - compliance - assurance - program - handbook - for - tax - administrations - and - mne - groups . pdf](https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-program-handbook-for-tax-administrations-and-mne-groups.pdf)

4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. [https :// www . oecd - ilibrary . org / docserver /4 aa 570 e 1- en . pdf ? expires =1685894015& id = id & accname = guest & checksum = BB 567 B 2343 A 31 ED 652 A 84 B 030 D 3 B 4 AF 9](https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9)

5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>

2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. .URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. [https :// ssrn . com / abstract =2000816](https://ssrn.com/abstract=2000816)

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru

(IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from

				14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National Electronic Library (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)

2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021;

				- No. 1/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575 dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025

				- № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017	

		No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

TAX ANTI - AVOIDANCE RULES

B1.V.06

year set - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated March 27, 2026.

Author:

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Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia.

Machekhin V.A.

Tax anti-evasion rules / Tax anti-avoidance rules work program of the discipline (module) / V.A. Machekhin, – M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Tax anti-avoidance rules" is to develop a comprehensive understanding of the system of anti-evasion tax measures in students, including:

- study of the history of the development of international tax anti-evasion rules;
- acquisition of knowledge about general and special anti-evasion tax rules;
- formation of a comprehensive understanding of the problems associated with the application of anti-evasion tax rules;
- mastering the skills of analyzing administrative and judicial practice of applying legal anti-evasion measures.

Studying the course (module) "Tax anti-avoidance rules" provides preparation for solving the following **problems** :

- disclose general provisions on combating tax evasion;
- to identify the main general and special rules for combating tax evasion;
- application of tax treaties taking into account anti-evasion measures;
- understand the trends in the development of modern anti-evasion rules.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "Tax anti-avoidance rules" refers to the part formed by the participants of educational relations of Block 1. "Disciplines (modules)" of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law," "International Tax Treaties".

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UC-3; PC-3

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
The system of anti-evasion norms and its development	UC-3 - Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	IUC 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal IUC 3.2 Plans and adjusts the work of the team taking into account the interests, behavioral characteristics and opinions of its members IUC 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties IUC 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents in a developed form IUC 3.5 Plans team work, assigns tasks, and delegates authority to team members
General anti-evasion measures of national law	UC-3 - Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	IUC 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal IUC 3.2 Plans and adjusts the work of the team taking into account the interests, behavioral characteristics and opinions of its members IUC 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties IUC 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents in a developed form IUC 3.5 Plans team work, assigns tasks, and delegates authority to team members
Distribution rules of tax treaties	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data
General anti-avoidance measures of tax treaties	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data
Special anti-evasion measures of tax treaties	UC-3 - Able to organize and manage the	IUC 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal IUC 3.2 Plans and adjusts the work of the

	work of a team, developing a team strategy to achieve the set goal	team taking into account the interests, behavioral characteristics and opinions of its members IUC 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties IUC 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents in a developed form IUC 3.5 Plans team work, assigns tasks, and delegates authority to team members

As a result of mastering the course (module) “Tax anti-avoidance rules”, the student should:

know:

- basic tax anti-evasion rules;
- differences in the purpose of establishing general and special tax anti-evasion rules ;
- procedures for applying international tax treaties when anti-evasion rules are in effect

own:

- skills in searching for applicable tax anti-evasion rules;
- skills to identify conflicts between national tax anti-coupling rules and the provisions of international tax treaties;
- identify and evaluate trends in the development of international tax agreements in terms of combating tax evasion;

be able to:

- determine the applicability of anti-evasion rules of national and international tax law and international tax agreements;
- to generalize and analyze legal acts that demonstrate the specific features of anti-evasion measures of international tax agreements.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 4 credits, 144 academic hours. Midterm assessment consists of a credit or exam.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory	PZ	SR		

		tri- mes- ter		practical training				
1.	The system of anti-evasion norms and its development	1			2	20	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	General anti-evasion measures of national law	1			2	20	Case assignments	Survey, discussion, checking of completed assignment
3.	Distribution rules of tax treaties	1	2		4	22	Case assignments	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
	In just 1 semester		2		8	62	Credit	
4.	General anti-avoidance measures of tax treaties	2	2	2	4	12	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Special anti-evasion measures of tax treaties	2			4	12	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
	In just 2 semesters		2	2	8	24	Exam (36 academic hours for preparation and passing the exam)	
	Total for the OFO		4	2	16	86		

2.2. Lecture-type classes

Topic 1. The system of anti-evasion tax rules and its development

1. The legal nature of anti-evasion measures
2. Anti-tax evasion measures in different legal systems
3. Dynamics of development of anti-corruption measures in individual countries

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.

2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the legal anti-evasion principle in tax relations;
- Provide examples of national anti-evasion approaches;
- Provide examples of regulations in the area of application of anti-evasion rules.
- Provide examples of dissertations on issues of international tax treaties in terms of anti-corruption measures

2.3. Seminar-type classes

Topic 1. The system of anti-evasion tax rules and its development

1. The legal nature of anti-evasion measures
2. Anti-tax evasion measures in different legal systems
3. Dynamics of development of anti-corruption measures in individual countries

Task 1.

Provide examples of the specific development of anti-evasion rules in individual countries.

Task 2.

Present news on international national taxation.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. General anti-evasion measures of national law

1. Prohibition of unfair conduct
2. Content over form
3. Prohibition of circumvention of the law
4. Avoiding Unjustified Tax Benefits

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. Special anti-evasion measures of national law

Taxation of income of a permanent establishment

1. Transfer pricing rules
2. Thin capitalization rules
3. Taxation of controlled foreign companies

Task 1.

Provide international tax news regarding thin capitalization tax issues.

Task 2.

Present publications on TCO.

Topic 4. General anti-evasion measures of tax treaties

1. Business Purpose Rules
2. Targeted anti-evasion measures of a general nature

Task 1.

Provide news on the application of tax payment rules for residents.

Task 2.

Submit an article with an analysis of the dissertation in the field of issues of avoiding double taxation when applying tax treaties.

Task 3.

Submit an article with an analysis of a dissertation case in the field of application of double taxation avoidance.

Topic 5. Special anti-evasion measures of tax treaties

1. Limitation of benefits under agreements
2. Actual right to income
3. Other anti-corruption measures of tax treaties
4. Current trends in the development of anti-evasion measures based on OECD recommendations
5. Current trends in the development of anti-evasion measures in the EU
6. Current trends in the development of anti-evasion measures in individual countries

Task 1.

To present news on international taxation in terms of the application of anti-evasion rules recommended in the draft BEPS Action Plan.

Task 2.

Submit an article analyzing a court decision regarding the limitation of tax treaty benefits.

Laboratory practical training.

Topic 4. General anti-evasion measures of tax treaties

1. Rules of business purpose
2. Targeted anti-evasion measures of a general nature

Task 1.

Provide news on the application of tax payment rules by residents.

Task 2.

Submit an article with an analysis of the dissertation in the field of issues of avoiding double taxation when applying tax treaties.

Task 3.

Submit an article with an analysis of a court case dissertation in the field of application of double taxation avoidance.

Task 3.

Submit an article with an analysis of a court case dissertation in the field of national tax procedures.

Task 1.

Provide news on the development of national and international tax rules in individual countries

Task 2.

Submit an article analyzing the development of national and international tax rules in individual countries

Task 3.

Analyze an article on new initiatives in the field of national and international taxation prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they

must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The legal nature of anti-evasion measures
2. Anti-evasion tax measures in different legal systems
3. The dynamics of the development of anti-corruption measures in individual countries
4. The legal nature of anti-evasion measures
5. Anti-evasion tax measures in different legal systems
6. The dynamics of the development of anti-corruption measures in individual countries
7. Prohibition of unfair conduct
8. Content over form
9. Prohibition of circumvention of the law
10. Avoiding Unjustified Tax Benefits
11. Transfer pricing rules
12. Thin capitalization rules

13. Taxation of controlled foreign companies
14. Business Purpose Rules
15. Targeted anti-evasion measures of a general nature
16. Limitation of benefits under agreements
17. Actual right to income
18. Other anti-corruption measures of tax treaties
19. Current trends in the development of anti-evasion measures based on OECD recommendations
20. Current trends in the development of anti-evasion measures in the EU
21. Current trends in the development of anti-evasion measures in individual countries

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The legal nature of anti-evasion measures
2. Anti-tax evasion measures in different legal systems
3. Dynamics of development of anti-corruption measures in individual countries
4. The legal nature of anti-evasion measures
5. Anti-tax evasion measures in different legal systems
6. Dynamics of development of anti-corruption measures in individual countries
7. Prohibition of unfair conduct
8. Priority of content over form
9. Prohibition of circumvention of the law
10. Avoiding Unjustified Tax Benefits
11. Transfer pricing rules
12. Thin capitalization rules
13. Taxation of controlled foreign companies
14. Business Purpose Rules
15. Targeted anti-evasion measures of a general nature
16. Limitation of benefits under agreements

17. Actual right to income
18. Other anti-corruption measures of tax treaties
19. Current trends in the development of anti-evasion measures based on OECD recommendations
20. Current trends in the development of anti-evasion measures in the EU
21. Current trends in the development of anti-evasion measures in individual countries .

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. .URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Sprit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified

Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilib.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilib.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023. from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.

4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on

				17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022э6с dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575э6с dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024.

				- № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extrav-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,

- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

**INTERNATIONAL TAX POLICY OF OECD AND OTHER INTERNA-
TIONAL ORGANIZATIONS**

B1.V.07

year set - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated March 27, 2026.

Author:

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Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia

Machekhin V.A.

International Tax Policy of OECD and Other International Organizations / V.A. Machekhin, – M.: Publishing Center of O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "International Tax Policy of the OECD and Other International Organizations" is to develop a comprehensive understanding of the role of the OECD in the development of international tax law and its application, including:

- study of the history of the OECD's development in terms of tax activities;
- acquisition of knowledge about OECD documents on international taxation issues;
- formation of a comprehensive understanding of the problems associated with the application of OECD documents in the field of international tax law;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms governing the procedure for international taxation, taking into account OECD documents.

Studying the course (module) "International Tax Policy of the OECD and Other International Organizations" provides preparation for solving the following **tasks** :

- to disclose general provisions on the place of the OECD in the development of international tax law;
- to clarify the legal status of OECD documents in the field of international taxation
- to identify the main provisions of OECD documents on international taxation and their evolution;
- to understand the trends in the development of the OECD position on international taxation issues.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "International Tax Policy of the OECD and Other International Organizations" refers to the part formed by the participants of the educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during mastering this course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "Basics of Russian International Tax Law."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UC-5; PC-2

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
The OECD's tax function	UC-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUC 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUC 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social groups IUC 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks
OECD documents on international taxation	UC-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUC 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUC 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social groups IUC 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks
Legal status of the OECD Commentary	PC-2 – Able to apply regulatory legal acts in the relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law

Legal status of the OECD Transfer Pricing Guidelines	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
Current trends in the OECD's work on international tax law	UC-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUC 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUC 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social groups IUC 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks

Upon completion of the course (module) “International Tax Policy of the OECD and Other International Organizations”, the student should:

know:

- the main positions of the OECD formed on issues of international taxation, the evolution of these positions;
- the legal status of OECD documents on international taxation issues;
- the impact that OECD positions may have on the tax policies of individual countries

own:

- skills in searching for OECD positions on international taxation issues;
- skills in establishing the impact of OECD positions on national and international tax law;
- identify and evaluate trends in the development of OECD positions on international taxation issues;

be able to:

- formulate tax rules taking into account the positions of the OECD and the national interests of individual countries and regions;
- summarize and analyze the positions formulated in OECD documents.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 4 credits, 144 academic hours. Midterm assessment consists of a credit or exam.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Top-ics) discipline (module)	Se- mes- ter/ tri- mes- ter	Types of educational activities and volume (in academic hours)				Technology of the educa- tional process	Current con- trol form/In- termediate control form(s)
			Lec- tures	Labora- tory practical training	PZ	SR		
1.	The OECD's tax function	2			2	20	Lecture- presentation	Survey, discus- sion, checking of completed assignment
2.	OECD docu- ments on inter- national taxa- tion	2			2	20	Case assign- ments	Survey, discus- sion, checking of completed assignment
3.	Legal status of the OECD Commentary	2	2		4	22	Case assign- ments	Survey, discus- sion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
	Total in 2 se- mester		2		8	62	Credit	
4.	Legal status of the OECD Transfer Pric- ing Guidelines	3	2	2	4	12	Lecture- presentation. Discussion, round table	Survey, discus- sion, and re- view of com- pleted assign- ments. Evalua- tion of partici- pation in the mock trial.
5.	Current trends in the OECD's work on inter- national tax law	3			4	12	Public speak- ing practice, case studies	Survey, discus- sion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
	In total in 3 se- mester		2	2	8	24	Exam (36 academic hours for preparation and passing the exam)	
	Total for the OFO		4	2	16	86		

2.2. Lecture-type classes

Topic 1. The tax function of the OECD

1. History of the creation and development of the League of Nations and the OECD
2. Taxation issues in the activities of the OECD and the UN
3. International taxation issues in the activities of the OECD, the UN and the International Monetary Fund

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- Formulate an answer to the question about what causes the need for international cooperation on international taxation issues
- Provide examples of individual countries' responses to OECD recommendations.
- Name the problems of practical implementation of the OECD positions
- Provide examples of dissertations on OECD tax positions

2. 3. Seminar-type classes

Topic 1. The tax function of the OECD

1. History of the creation and development of the League of Nations and the OECD
2. Taxation issues in the activities of the OECD and the UN
3. International taxation issues in the activities of the OECD, the UN and the International Monetary Fund

Task 1.

Provide examples of the introduction, evolution and application of OECD tax positions

Task 2.

Provide updates on emerging OECD positions.

Task 3

To analyse a review of judicial and administrative practice that contains references to OECD tax positions.

Topic 2. OECD documents on international taxation

1. Anti-evasion positions of the OECD and the UN

2. Permanent representation in OECD activities
3. TNCs in the activities of the OECD and the UN
4. Other issues of international taxation in the activities of the OECD and the UN
5. Tax administration issues in the activities of the OECD and the UN

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. Legal status of the OECD Commentaries

1. History of the OECD and UN Models and Commentaries
2. OECD and UN on the status of the Commentary
3. Legal status of OECD and UN Commentaries in different countries
4. Legal status of individual OECD reports
5. Legal status of the UN Guide to International Tax Treaties

Task 1.

To present international tax news concerning tax issues in terms of indirect taxation.

Task 2.

To present a publication on the issues of reflecting the positions of individual OECD reports in the practice of individual countries

Task 3

Find cases of internal contradictions between individual positions of the OECD or UN Commentaries.

Topic 4. Legal status of the OECD Transfer Pricing Guidelines

1. The History of the Guide's Emergence
2. OECD on the status of the Guidelines
3. Legal status of the Guidelines in different countries
4. UN Transfer Pricing Guidelines

Task 1.

Provide news on the application of the Transfer Pricing Guidelines in various countries

Task 2.

Submit an article analyzing the publication on the legal status of the Transfer Pricing Guide.

Task 3.

Submit an article analyzing a court case in which the court referred to the Transfer Pricing Guidelines.

Task 1.

To present news on international taxation in terms of the implementation of the BEPS Action Plan initiatives in EU tax law

Task 2.

Submit an article with an analysis of one of the elements of the ATAD.

Laboratory practical training .

Topic 4. Legal status of the OECD Transfer Pricing Guidelines

1. History of the Guide's emergence
2. OECD on the status of the Guidelines
3. Legal status of the Guidelines in different countries
4. UN Transfer Pricing Guidelines

Task 1.

Formulate a position on the possibility of referring to the Transfer Pricing Guide in practical activities

Task 2.

Submit an article analyzing a publication that endorses the use of the Transfer Pricing Guidelines when analyzing practical situations.

Task 3.

Submit an article analyzing a court case that examined the legal status of the Transfer Pricing Guidelines.

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief statement of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. A solution to the problem by citing only the legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. History of the creation and development of the League of Nations and the OECD
2. Taxation issues in the activities of the OECD and the UN
3. International taxation issues in the activities of the OECD, the UN and the International Monetary Fund
4. Anti-evasion positions of the OECD and the UN

5. Permanent representation in OECD activities
6. TNCs in the activities of the OECD and the UN
7. Other issues of international taxation in the activities of the OECD and the UN
8. Tax administration issues in the activities of the OECD and the UN
9. History of the OECD and UN Models and Commentaries
10. OECD and UN on the status of the Commentary
11. The legal status of the OECD and UN Commentaries in different countries
12. Legal status of individual OECD reports
13. Legal status of the UN Guide to International Tax Treaties
14. The History of the Guide's Emergence
15. OECD on the status of the Guidelines
16. Legal status of the Guidelines in different countries
17. UN Transfer Pricing Guidelines
18. International Bureau of Tax Information and the International Fiscal Association
19. Activities of other international organizations in the field of international taxation
20. Current trends in the OECD's activities in the field of international taxation
21. The Tax Observatory Project

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. History of the creation and development of the League of Nations and the OECD
2. Taxation issues in the activities of the OECD and the UN
3. International taxation issues in the activities of the OECD, the UN and the International Monetary Fund
4. Anti-evasion positions of the OECD and the UN
5. Permanent representation in OECD activities
6. TNCs in the activities of the OECD and the UN
7. Other issues of international taxation in the activities of the OECD and the UN

8. Tax administration issues in the activities of the OECD and the UN
9. History of the OECD and UN Models and Commentaries
10. OECD and UN on the status of the Commentary
11. Legal status of the OECD and UN Commentaries in different countries
12. Legal status of individual OECD reports
13. Legal status of the UN Guide to International Tax Treaties
14. History of the Guide's emergence
15. OECD on the status of the Guidelines
16. Legal status of the Guidelines in different countries
17. United Nations Transfer Pricing Guidelines
18. International Tax Information Bureau and the International Fiscal Association
19. Activities of other international organizations in the field of international taxation
20. Current trends in the OECD's activities in the field of international taxation

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. OECD Model Tax Convention on Income and on Capital 2017 (Full Version) / 2019. <https://www.oecd.org/ctp/model-tax-convention-on-income-and-on-capital-full-version-9a5b369e-en.htm>
3. OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022. <https://www.oecd.org/tax/transfer-pricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm>
4. United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>
5. United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

b) additional literature:

1. Tax Policy for Sustainable Development in Asia and the Pacific. UN. 2018. <https://www.un-ilibrary.org/content/books/9789213629420>
2. Papers on selected topics in negotiation of tax treaties for developing countries. UN. 2015. <https://www.un-ilibrary.org/content/books/9789210566902>

3. OECD (2023), 2023 Progress Report on Tax Co-operation for the 21st Century: OECD Report for the G7 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/d29d0872-en>.

4. OECD (2023), Manual on the Handling of Multilateral Mutual Agreement Procedures and Advance Pricing Arrangements: Enhancing Tax Certainty, OECD Publishing, Paris, <https://doi.org/10.1787/f0cad7f3-en>.

5. OECD (1999), The Application of the OECD Model Tax Convention to Partnerships, Issues in International Taxation, No. 6, OECD Publishing, Paris, <https://doi.org/10.1787/9789264173316-en>

5. OECD (1999), The Application of the OECD Model Tax Convention to Partnerships, Issues in International Taxation, No. 6, OECD Publishing, Paris, <https://doi.org/10.1787/9789264173316-en>

6. OECD (2003), 2002 Reports Related to the OECD Model Tax Convention, Issues in International Taxation, No. 8, OECD Publishing, Paris, <https://doi.org/10.1787/9789264099920-en>.

8. OECD (2000), Issues Related to Article 14 of the OECD Model Tax Convention, Issues in International Taxation, No. 7, OECD Publishing, Paris, <https://doi.org/10.1787/9789264181236-en>.

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4.

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OECD (1987), International Tax Avoidance and Evasion: Four Related Studies, Issues in International Taxation, No. 1, OECD Publishing, Paris, <https://doi.org/10.1787/g2ghgbf6-en>.

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025

				- № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026

				- № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023.

				- № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 г. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022;

				- 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software (SW) installed on computers involved in the educational process by discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license

6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,

- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION
FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

EU TAX LAW

B1.V.08

year set - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No.8 dated March 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia.

Machekhin V.A.

EU Tax Law / EU Tax Law course (module) work program / V.A. Machekhin, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "EU Tax Law" is to develop a comprehensive understanding of the EU tax law system, including:

- study of the history of the development of EU tax law;
- acquisition of knowledge about the system of legal principles and tax rules of the EU;
- formation of a comprehensive understanding of anti-evasion measures in EU tax law;
- acquisition of skills in the analysis of administrative and judicial practice in the application of legal norms regulating taxation in the EU.

Studying the course (module) "EU Tax Law" provides preparation for solving the following **tasks** :

- to disclose the general provisions on the structure of EU tax law;
- to understand the main legal acts of EU tax law
- to identify the main general and specific rules for combating tax evasion in the EU;
- understand the trends in the development of modern EU tax rules.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "EU Tax Law" is a mandatory part of Block 1. Disciplines (modules) of the main professional educational program of higher professional education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "Basics of Russian International Tax Law."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UC-1; PC-3

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. Legal basis of EU tax law	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. Direct EU taxes	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
3. Indirect taxes of the EU	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data
4. International tax law of the EU	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data
5. Anti-evasion measures in EU tax law	UC-1 - Capable of carrying out a critical analysis of problematic situations based	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information

	on a systems approach and developing an action strategy	needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area

Upon completion of the course (module) “EU Tax Law”, the student must:

know:

- basic legal concepts, rights and freedoms used in EU tax law;
- the main types of legal acts used in EU tax law ;
- procedures for applying the provisions of EU tax law

own:

- skills in searching for applicable provisions of EU tax law;
- skills in applying anti-evasion rules of EU tax law;
- identify and evaluate trends in the development of EU tax law;

be able to:

- determine the applicability of EU tax law;
- summarize and analyze legal acts of EU tax law.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 4 credits, 144 academic hours. Midterm assessment consists of a credit or exam.

2.1. Subject plan for full-time education

N o. p/ p	Sections (Topics) discipline (module)	Semester/ trimester	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Legal basis of EU tax law	2			2	10	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Direct taxes of the EU	2			2	10	Case assignments	Survey, discussion, checking of completed assignment

3.	Indirect taxes of the EU	2	2		4	6	Case assignments	Survey, discussion, checking of completed assignment
	Total in 2 semester		2		8	26		credit
4.	International tax law of the EU	3	2	2	4	30	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Anti-evasion measures in EU tax law	3			4	30	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
	In total in 3 semester		2	2	8	60	Exam (36 academic hours for preparation and passing the exam)	
	Total for the OFO		4	2	16	86		

2.2. Lecture-type classes

Topic 1. Legal basis of EU tax law

1. The concept of EU law. Fundamental freedoms of the EU
2. The concept of EU tax law
3. The history of the development of EU tax law
4. Sources of EU tax law
5. Positive and negative integration in EU tax law
6. Problems of further development of EU tax law

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of EU tax law;
- provide examples of the application of EU tax law
- Name the problems in the practical application of EU tax law
- Provide examples of dissertations on EU tax law issues

2.3. Seminar-type classes

Topic 1. Legal basis of EU tax law

1. The concept of EU law. Fundamental freedoms of the EU . Prohibition of state aid
2. The concept of EU tax law
3. History of the development of EU tax law
4. Sources of EU tax law
5. Positive and negative integration in EU tax law
6. Problems of further development of EU tax law

Task 1.

Provide examples of the introduction, evolution and application of EU tax law

Task 2.

To present news in the field of EU tax law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Direct taxes of the EU

1. Features of taxation of personal income
2. Initial plans to harmonize corporate income taxation in the EU
3. Initiative to introduce a single consolidated tax base for organizations

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. Indirect taxes of the EU

1. Value Added Tax
2. Excise taxes
3. Customs payments
4. Other EU taxes

Task 1.

To present international tax news concerning tax issues in terms of indirect taxation.

Task 2.

Submit a publication on VAT issues in a cross-border situation.

Topic 4. International Tax Law of the EU

1. Taxation of permanent establishments
2. Taxation of dividends
3. Taxation of interest and royalties

Task 1.

Provide news on the application of EU tax directives.

Task 2.

Submit an article analyzing a dissertation in the field of direct taxation in the EU.

Task 3.

Submit an article analysing a court case that examined the application of direct tax directives.

Topic 5. Anti-evasion measures in EU tax law

1. ATAD Initiative 1
2. ATAD Initiative 2
3. Application of anti-evasion concepts in EU tax law
4. Current anti-evasion initiatives in EU tax law

Task 1.

To present news on international taxation in terms of the implementation of the BEPS Action Plan initiatives in EU tax law

Task 2.

Submit an article with an analysis of one of the elements of the ATAD.

Laboratory practical training.

Topic 4. International Tax Law of the EU

1. Taxation of permanent establishments
2. Taxation of dividends
3. Taxation of interest and royalties

Task 1.

Provide updates on the application of EU direct taxation directives

Task 2.

Submit an article analyzing a dissertation in the field of international tax planning methods.

Task 3.

Submit an article analysing a court case that examined the scope of application of relief under EU direct tax directives.

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of EU law. Fundamental freedoms of the EU
2. The concept of EU tax law
3. The history of the development of EU tax law
4. Sources of EU tax law
5. Positive and negative integration in EU tax law
6. Problems of further development of EU tax law
7. Features of taxation of personal income
8. Initial plans to harmonize corporate income taxation in the EU
9. Initiative to introduce a single consolidated tax base for organizations
10. Value Added Tax
11. Excise taxes
12. Customs payments
13. Taxation of permanent establishments
14. Taxation of dividends
15. Taxation of interest
16. Taxation of royalties
17. ATAD Initiative 1
18. ATAD Initiative 2
19. Directive DAC6
20. Application of anti-evasion concepts in EU tax law
21. Current anti-evasion initiatives in EU tax law

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of EU law. Fundamental freedoms of the EU
2. The concept of EU tax law
3. The history of the development of EU tax law
4. Sources of EU tax law
5. Positive and negative integration in EU tax law
6. Problems of further development of EU tax law
7. Features of taxation of personal income
8. Initial plans to harmonize corporate income taxation in the EU
9. Initiative to introduce a single consolidated tax base for organizations
10. Value Added Tax
11. Excise taxes

12. Customs payments
13. Taxation of permanent establishments
14. Taxation of dividends
15. Taxation of interest
16. Taxation of royalties
17. ATAD Initiative 1
18. ATAD Initiative 2
19. Directive DAC6
20. Application of anti-evasion concepts in EU tax law
21. Current anti-evasion initiatives in EU tax law

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. Schön, Wolfgang, EU Tax Law: An Introduction (August 5, 2019). Working Paper of the Max Planck Institute for Tax Law and Public Finance No. 2019-12, Available at SSRN: <https://ssrn.com/abstract=3432273> or <http://dx.doi.org/10.2139/ssrn.3432273>
2. Daly, Stephen, Fiat v. Commission: a Misconception at the Heart of the Tax Ruling Cases (May 2, 2023). (2023) Modern Law Review, Available at SSRN: <https://ssrn.com/abstract=4436301> or <http://dx.doi.org/10.2139/ssrn.4436301>
3. de la FERIA, Rita, EU General Anti-(Tax) Avoidance Mechanisms: From GAAP to GAAR (November 1, 2019). In G Loutzenhiser and R de la FERIA (eds), The Dynamics of Taxation (Oxford: Hart Publishing, 2020), 155-183, Available at SSRN: <https://ssrn.com/abstract=3485784> or <http://dx.doi.org/10.2139/ssrn.3485784>
4. Parada, Leopoldo, Amazon and the State Aid Tax Saga (January 14, 2022). Cahiers de fiscalité luxembourgeoise et européenne 1 (2022), Forthcoming, Available at SSRN:
5. de la FERIA, Rita, On the Evolving VAT Concept of Fixed Establishment (September 26, 2021). (2021) EC Tax Review 30(5/6), 201-206, Available at SSRN: <https://ssrn.com/abstract=3938919> or <http://dx.doi.org/10.2139/ssrn.3938919>

b) additional literature :

1. van Doesum, Ad, The EU VAT Treatment of Shares and Other Securities (March 26, 2020). Available at SSRN: <https://ssrn.com/abstract=3561536> or <http://dx.doi.org/10.2139/ssrn.3561536>
2. Mucciarelli, Federico M., Companies' Emigration and EC Freedom of Establishment (October 15, 2007). Available at SSRN: <https://ssrn.com/abstract=1078407> or <http://dx.doi.org/10.2139/ssrn.1078407>
3. Douma, Sjoerd, BEPS and European Union Law (March 15, 2017). Cahiers

de droit fiscal international, Vol. 102a, Sdu: The Hague 2017, p. 65-95., Available at SSRN: <https://ssrn.com/abstract=2997424>

4. Englisch, Joachim and Falcao, Tatiana, EU Carbon Border Adjustments for Imported Products and WTO Law (June 9, 2021). Available at SSRN: <https://ssrn.com/abstract=3863038> or <http://dx.doi.org/10.2139/ssrn.3863038>

5. Geringer, Stefanie, National Digital Taxes – Lessons from Europe (2021). South African Journal of Accounting Research, Vol. 35, No. 1 (2021) pp. 1–19, DOI: <https://doi.org/10.1080/10291954.2020.1727083>, Available at SSRN: <https://ssrn.com/abstract=4414095>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html>.

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 .

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS SECURITY

5.1. Providing the educational process with other library and information resources and means of ensuring the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023. from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations

5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prlib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from

				05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025.

				- № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. <u>31907848213</u> dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all

types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment,

Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

LIABILITY FOR VIOLATION OF TAX RULES

B1.V.09

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No.8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia.

Machekhin V.A.

Liability for Violation of Tax Rules / Liability for Violation of Tax Rules, course (module) program / V.A. Machekhin, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Liability for Violation of Tax Rules" is to develop a comprehensive understanding of the system of norms regarding liability for violation of tax rules, including:

- a system of tax liability measures;
- a system of criminal liability measures;
- formation of a comprehensive understanding of the problems associated with the application of liability rules;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms governing the application of liability rules.

Studying the course (module) "Liability for Violation of Tax Rules" provides preparation for solving the following **problems** :

- to reveal the essence of the institution of liability for violations of tax legislation;
- to identify the features of various types of legal liability for violation of tax legislation;
- to form an understanding of national and international procedures for bringing to justice for violation of tax legislation;
- to reveal the methods and forms of violation of tax legislation;
- understand the trends in the development of modern liability measures for violation of tax legislation.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "Liability for Violation of Tax Rules" refers to the part formed by the participants of the educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties ."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:
UK-1

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
A system of legal liability measures for violation of tax legislation	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
Tax liability	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
Administrative responsibility	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools

		to critically evaluate modern concepts of a philosophical and social nature in their subject area
Criminal liability	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
Procedures for bringing to justice	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area

As a result of mastering the course (module) “Liability for Violation of Tax Rules”, the student should:

know:

- the basic principles by which liability for violation of tax legislation is imposed;

- types of tax offenses and measures of responsibility for their violation ;

- basic approaches to determining guilt in committing tax offenses;

own:

- skills to identify tax violations;

- skills in analyzing the provisions of legislation on tax violations;

- identify and evaluate trends in matters of liability for violations of tax rules;

be able to:

- determine the applicability of the rules on tax offenses;

- summarize and analyze legal acts that contain provisions on tax offenses.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 2 credits, 72 academic hours.
The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	A system of legal liability measures for violation of tax legislation	3	2		2	12	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Tax liability	3			2	12	Case assignments	Survey, discussion, checking of completed assignment
3.	Administrative responsibility	3			2	12	Case assignments	Survey, discussion, checking of completed assignment
4.	Criminal liability	3			2	12	Public Speaking Practice , Round Table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Procedures for bringing to justice	3		2		12	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
	Total for the OFO		2	2	8	60	Credit	

2.2. Lecture-type classes

Topic 1. The system of legal liability measures for violation of tax legislation

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing measures of liability for violation of tax rules
3. Negative consequences for tax violators not related to legal liability
4. Non-legal measures used by states to prevent tax offenses

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of responsibility for violation of tax legislation;
- find differences in the systems of measures applied to violators of tax laws in different countries;
- What branches of law are involved in the process of holding tax law violators accountable ?
- Give examples of unusual measures of liability for violation of tax legislation;
- Provide examples of dissertations on issues of liability for violation of tax legislation.

2.3. Seminar-type classes

Topic 1. The system of legal liability measures for violation of tax legislation

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing measures of liability for violation of tax rules
3. Tax amnesty
4. Negative consequences for tax violators not related to legal liability
5. Non-legal measures used by states to prevent tax offenses

Task 1.

Provide examples of high-profile cases of tax violations and prosecutions for their commission in various countries.

Task 2.

Provide news on the topic of prosecution for tax violations.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Tax liability

1. Subjects of tax liability
2. The subjective side of tax liability
3. Tax penalties. Fines
4. Penalties

Task 1.

Provide news on the application of tax liability measures.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

Provide tax news on issues of liability with the collection of penalties.

Topic 3. Administrative responsibility

1. Subjects of tax liability
2. The subjective side of tax offenses
3. Penalties. Fines

Task 1.

To present news on international taxation concerning issues of administrative liability.

Task 2.

Submit a publication on the issue of applying administrative penalties for committing tax offenses.

Topic 4. Criminal liability

1. Subjects of tax crime
2. The subjective side of a tax crime
3. Penalties for committing crimes
4. Dissertations on criminal liability

Task 1.

Provide news about high-profile cases of tax crimes.

Task 2.

Submit an article analyzing a dissertation in the field of tax crimes.

Task 3.

Provide an infographic illustrating the criminal liability system for tax crimes in one country.

Topic 5. Procedures for bringing to justice

1. Principles of liability for violation of tax legislation
2. Procedures for bringing to justice for tax offenses in individual countries
3. Features of liability for tax offenses in cross-border situations
4. The role of the European Court of Human Rights in matters of prosecution for tax offences

Task 1.

To present news on prosecution for tax offenses with an analysis of the process of prosecution for tax offenses.

Task 2.

Submit an article analyzing the procedure for bringing to justice using a specific case as an example.

Laboratory practical training.

Topic 5. Procedures for bringing to justice

1. Principles of liability for violation of tax legislation
2. Procedures for bringing to justice for tax offenses in individual countries
3. Features of liability for tax offenses in cross-border situations
4. The role of the European Court of Human Rights in matters of prosecution for tax offences

Task 1.

Based on a case of prosecution for committing a tax offence in one country, simulate the consequences of prosecution for tax offences in another country.

Task 2.

Submit an article comparing the procedures for bringing to justice for violation of tax laws in various countries.

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally competent solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal means influence them, the procedure for their application, etc. By acting in this manner, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and clarify the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the

legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing penalties for violation of tax rules
3. Negative consequences for tax violators that do not involve legal liability
4. Non-legal measures used by states to prevent tax violations
5. Subjects of tax liability
6. The subjective side of tax offenses
7. Tax penalties. Fines
8. Penalties
9. Subjects of tax liability
10. The subjective side of tax liability
11. Penalties. Fines.
12. Subjects of tax crime
13. The subjective side of a tax crime
14. Penalties for committing crimes
15. Dissertations on criminal liability
16. Principles of liability for violation of tax legislation
17. Procedures for bringing to justice for tax offenses in individual countries
18. Features of liability for tax offenses in cross-border situations
19. The role of the European Court of Human Rights in matters of prosecution for tax offences
20. Time limits for bringing to justice for violation of tax regulations.
21. Tax amnesty.
22. Constitutionality of the tax amnesty
23. Possibility of prosecution under civil law.

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE

(MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing penalties for violation of tax rules
3. Negative consequences for tax violators that do not involve legal liability
4. Non-legal measures used by states to prevent tax violations
5. Subjects of tax liability
6. The subjective side of tax liability
7. Tax penalties. Fines
8. Penalties
9. Subjects of tax liability
10. The subjective side of tax liability
11. Penalties. Fines.
12. Subjects of tax crime
13. The subjective side of a tax crime
14. Penalties for committing crimes
15. Dissertations on criminal liability
16. Principles of liability for violation of tax legislation
17. Procedures for bringing to justice for tax offenses in individual countries
18. Features of liability for tax offenses in cross-border situations
19. The role of the European Court of Human Rights in matters of prosecution for tax offences
20. Time limits for bringing to justice for violation of tax regulations.
21. Tax amnesty.
22. Constitutionality of the tax amnesty

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. OECD (2020), Tax Crime Investigation Maturity Model, OECD, Paris. <http://www.oecd.org/tax/crime/tax-crime-investigation-maturity-model.htm>
Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
2. OECD (2021), Ending the Shell Game: Cracking down on the Professionals who enable Tax and White Collar Crimes, OECD, Paris. <http://www.oecd.org/tax/crime/ending-the-shell-game>

[.org / tax / crime / ending - the - shell - game - cracking - down - on - the - professionals - who - enable - tax - and - white - collar crimes . htm](#)

3. OECD (2022), Impact Assessment of the OECD International Academy for Tax and Financial Crime Investigation: Main findings from the 2021 study, OECD Publishing, Paris, <https://www.oecd.org/tax/crime/tax-crime-academy/impact-assessment-of-the-oecd-international-academy-for-tax-and-financial-crime-investigation-main-findings-from-the-2021-study.htm>.

4. OECD (2021), Fighting Tax Crime – The Ten Global Principles, Second Edition, OECD Publishing, Paris, <https://doi.org/10.1787/006a6512-en>.

5. Leveraging Anti-money Laundering Measures to Improve Tax Compliance and Legal Department Help Mobilize Domestic Revenues. IMF Working Paper Prepared by Emmanuel Mathias and Adrian Wardzynski. April 2023

b) additional literature :

1. Esoimeme, Ehi, Wealth Management, Tax Evasion and Money Laundering: The Panama Papers Case Study (April 27, 2016). Law Digest Issue 11 Autumn 2016, Available at SSRN: <https://ssrn.com/abstract=2790543> or <http://dx.doi.org/10.2139/ssrn.2790543>

2. Cockfield, Arthur, Big Data and Tax Haven Secrecy (2016). Florida Tax Review, Vol. 18, pp. 483-539, 2016, Available at SSRN: <https://ssrn.com/abstract=2757268>

3. Managing the Anti-Money Laundering and Counter-Terrorist Financing Policy Implications of Voluntary Tax Compliance. Best Practices Paper. 2012. FATF. <https://www.fatf-gafi.org/en/publications/Fatfrecommendations/Taxamnestyandassetrepatriationprogrammes.html>

4. OECD (2017), Fighting Tax Crime: The Ten Global Principles, OECD Publishing, Paris, <https://doi.org/10.1787/63530cd2-en>.

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-

2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University

(MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024.

				- № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru https://caselook.ru	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025

				№ ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022;

				- No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021;

				- № ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license

6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,

- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION
OF THE RUSSIAN FEDERATION
FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

OUT-OF-COURT SETTLEMENT OF TAX DISPUTES IN INTERNATIONAL TAXATION

B1.B.10

recruitment year – 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Zvankov V.V. – Head of the Legal Department of the Federal Tax Service of Russia.

Machekhin V.A.

Out-of-court Settlement of Tax Disputes in International Taxation / Out-of-court Settlement of Tax Disputes in International Taxation course (module) work program / V.A. Machekhina, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Out-of-court Settlement of Tax Disputes in International Taxation" is to develop a comprehensive understanding of the system of rules on liability for violation of tax rules, including:

- a system of tax liability measures;
- a system of criminal liability measures;
- formation of a comprehensive understanding of the problems associated with the application of liability rules;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms governing the application of liability rules.

Studying the course (module) "Out-of-court Settlement of Tax Disputes in International Taxation" provides preparation for solving the following **problems** :

- to reveal the essence of the institution of liability for violations of tax legislation;
- to identify the features of various types of legal liability for violation of tax legislation;
- to form an understanding of national and international procedures for bringing to justice for violation of tax legislation;
- to reveal the methods and forms of violation of tax legislation;
- understand the trends in the development of modern liability measures for violation of tax legislation.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "Out-of-court Settlement of Tax Disputes in International Taxation" refers to the part formed by the participants of the educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:
UK-1, PC-5

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. Basic provisions on tax procedures	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. Tax arbitration	PC-5 - Able to plan and organize scientific research, participate in research projects on legal issues; able to develop his own scientific project	IPC 5.1 Demonstrates the ability to analyze and summarize the results of research work using modern achievements of scientific knowledge, advanced domestic and foreign experience IPC 5.2 Demonstrates the ability to participate in scientific research activities, collection and primary processing of empirical information based on the use of modern methods and technologies for data processing, computing and communications equipment, the use of scientific research results for the preparation of analytical notes, reviews, reports and recommendations IPC 5.3 Demonstrates the ability to define and structure a research problem in the field of professional activity, to justify an independent choice, to substantiate the object, subject, goals, objectives and methods of research on current issues in the professional field and to organizationally ensure their implementation
3. Mutual agreement procedures for tax treaties	PC-5 - Able to plan and organize scientific research, participate in research projects on legal issues; able to develop their own scientific project	IPC 5.1 Demonstrates the ability to analyze and summarize the results of research work using modern achievements of scientific knowledge, advanced domestic and foreign experience IPC 5.2 Demonstrates the ability to participate in scientific research activities, collection and primary processing of empirical information based on the use of modern methods and technologies for data processing, computing and communications equipment, the use of scientific research results for

		the preparation of analytical notes, reviews, reports and recommendations IPC 5.3 Demonstrates the ability to define and structure a research problem in the field of professional activity, to justify an independent choice, to substantiate the object, subject, goals, objectives and methods of research on current issues in the professional field and to organizationally ensure their implementation
4. Tax monitoring	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
5. Settlement agreements	UK-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area

Upon completion of the course (module) “Out-of-court Settlement of Tax Disputes in International Taxation,” the student should:

know:

- the basic principles by which liability for violation of tax legislation is imposed;
- types of tax offenses and measures of responsibility for their violation ;
- basic approaches to determining guilt in committing tax offenses;

own:

- skills to identify tax violations;

- skills in analyzing the provisions of legislation on tax violations;
 - identify and evaluate trends in matters of liability for violations of tax rules;
- be able to:**
- determine the applicability of the rules on tax offenses;
 - summarize and analyze legal acts that contain provisions on tax offenses.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 2 credits, 72 academic hours.
The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Basic provisions on tax procedures	4	2		2	12	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Tax arbitration	4			2	12	Case assignments	Survey, discussion, checking of completed assignment
3.	Mutual agreement procedures for tax treaties	4			2	12	Case assignments	Survey, discussion, checking of completed assignment
4.	Tax monitoring	4			2	12	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Settlement agreements	4		2		12	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
Total for the OFO			2	2	8	60	Credit	

2.2. Lecture-type classes

Topic 1. Basic provisions on tax procedures

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing measures of liability for violation of tax rules
3. Negative consequences for tax violators not related to legal liability
4. Non-legal measures used by states to prevent tax offenses

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of responsibility for violation of tax legislation;
- find differences in the systems of measures applied to violators of tax laws in different countries;
- What branches of law are involved in the process of holding tax law violators accountable?
- Give examples of unusual measures of liability for violation of tax legislation;
- Provide examples of dissertations on issues of liability for violation of tax legislation.

2.3. Seminar-type classes

Topic 1. Basic provisions on tax procedures

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing measures of liability for violation of tax rules
3. Tax amnesty
4. Negative consequences for tax violators not related to legal liability
5. Non-legal measures used by states to prevent tax offenses

Task 1.

Provide examples of high-profile cases of tax violations and prosecutions for their commission in various countries.

Task 2.

Provide news on the topic of prosecution for tax violations.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Tax liability

1. Subjects of tax liability

2. The subjective side of tax liability
3. Tax penalties. Fines
4. Penalties

Task 1.

Provide news on the application of tax liability measures.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

Provide tax news on issues of liability with the collection of penalties.

Topic 3. Mutual agreement procedures for tax treaties

1. Subjects of tax liability
2. The subjective side of tax offenses
3. Penalties. Fines

Task 1.

To present news on international taxation concerning issues of administrative liability.

Task 2.

Submit a publication on the issue of applying administrative penalties for committing tax offenses.

Topic 4. Tax monitoring

1. Subjects of tax crime
2. The subjective side of a tax crime
3. Penalties for committing crimes
4. Dissertations on criminal liability

Task 1.

Provide news about high-profile cases of tax crimes.

Task 2.

Submit an article analyzing a dissertation in the field of tax crimes.

Task 3.

Provide an infographic illustrating the criminal liability system for tax crimes in one country.

Topic 5. Settlement agreements

1. Principles of liability for violation of tax legislation

2. Procedures for bringing to justice for tax offenses in individual countries
3. Features of liability for tax offenses in cross-border situations
4. The role of the European Court of Human Rights in matters of prosecution for tax offences

Task 1.

To present news on prosecution for tax offenses with an analysis of the process of prosecution for tax offenses.

Task 2.

Submit an article analyzing the procedure for bringing to justice using a specific case as an example.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing penalties for violation of tax rules
3. Negative consequences for tax violators that do not involve legal liability
4. Non-legal measures used by states to prevent tax violations
5. Subjects of tax liability
6. The subjective side of tax offenses
7. Tax penalties. Fines
8. Penalties
9. Subjects of tax liability
10. The subjective side of tax liability
11. Penalties. Fines.
12. Subjects of tax crime
13. The subjective side of a tax crime
14. Penalties for committing crimes
15. Dissertations on criminal liability
16. Principles of liability for violation of tax legislation

17. Procedures for bringing to justice for tax offenses in individual countries
18. Features of liability for tax offenses in cross-border situations
19. The role of the European Court of Human Rights in matters of prosecution for tax offences
20. Time limits for bringing to justice for violation of tax regulations.
21. Tax amnesty.
22. Constitutionality of the tax amnesty
23. Possibility of prosecution under civil law.

III.ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing penalties for violation of tax rules
3. Negative consequences for tax violators that do not involve legal liability
4. Non-legal measures used by states to prevent tax violations
5. Subjects of tax liability
6. The subjective side of tax liability
7. Tax penalties. Fines
8. Penalties
9. Subjects of tax liability
- 10.The subjective side of tax liability
- 11.Penalties. Fines.
- 12.Subjects of tax crime
- 13.The subjective side of a tax crime
- 14.Penalties for committing crimes
- 15.Dissertations on criminal liability
- 16.Principles of liability for violation of tax legislation
- 17.Procedures for bringing to justice for tax offenses in individual countries
- 18.Features of liability for tax offenses in cross-border situations
- 19.The role of the European Court of Human Rights in matters of prosecution for tax offences

20. Time limits for bringing to justice for violation of tax regulations.
21. Tax amnesty.
22. Constitutionality of the tax amnesty

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. OECD (2020), Tax Crime Investigation Maturity Model, OECD, Paris.
<http://www.oecd.org/tax/crime/tax-crime-investigation-maturity-model.htm>
 Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
2. OECD (2021), Ending the Shell Game: Cracking down on the Professionals who enable Tax and White Collar Crimes, OECD, Paris. <http://www.oecd.org/tax/crime/ending-the-shell-game-cracking-down-on-the-professionals-who-enable-tax-and-white-collar-crimes.htm>
3. OECD (2022), Impact Assessment of the OECD International Academy for Tax and Financial Crime Investigation: Main findings from the 2021 study, OECD Publishing, Paris, <https://www.oecd.org/tax/crime/tax-crime-academy/impact-assessment-of-the-oecd-international-academy-for-tax-and-financial-crime-investigation-main-findings-from-the-2021-study.htm>.
4. OECD (2021), Fighting Tax Crime – The Ten Global Principles, Second Edition, OECD Publishing, Paris, <https://doi.org/10.1787/006a6512-en>.
5. Leveraging Anti-money Laundering Measures to Improve Tax Compliance and Legal Department Help Mobilize Domestic Revenues. IMF Working Paper Prepared by Emmanuel Mathias and Adrian Wardzynski. April 2023

b) additional literature :

1. Esoimeme, Ehi, Wealth Management, Tax Evasion and Money Laundering: The Panama Papers Case Study (April 27, 2016). Law Digest Issue 11 Autumn 2016, Available at SSRN: <https://ssrn.com/abstract=2790543> or <http://dx.doi.org/10.2139/ssrn.2790543>
2. Cockfield, Arthur, Big Data and Tax Haven Secrecy (2016). Florida Tax Review, Vol. 18, pp. 483-539, 2016, Available at SSRN: <https://ssrn.com/abstract=2757268>
3. Managing the Anti-Money Laundering and Counter-Terrorist Financing Policy Implications of Voluntary Tax Compliance. Best Practices Paper. 2012.

FATF. <https://www.fatf-gafi.org/en/publications/Fatfrecommendations/Taxamnestyandassetrepatriationprogrammes.html>

4. OECD (2017), Fighting Tax Crime: The Ten Global Principles, OECD Publishing, Paris, <https://doi.org/10.1787/63530cd2-en>.

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from

				20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations

6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026

				- № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027

4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extrav-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information

System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

INTERNATIONAL TAX PLANNING

B1.B.11

year set - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

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Tokareva K.K. – PhD in Law, lecturer at the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL)

Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia

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Machekhin V.A. Tokareva K.K.

International Tax Planning / International Tax Planning course (module) work program / V.A. Machekhin, Tokareva K.K. – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "International Tax Planning" is to develop a comprehensive understanding of international tax planning, including:

- study of the concept of legality and illegality of international tax planning;
- acquisition of knowledge about the main methods of international tax planning;
- formation of a comprehensive understanding of the practice of applying various methods of international tax planning;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms related to the application of international tax planning.

Studying the course (module) "International Tax Planning" provides preparation for solving the following **problems** :

- to disclose the general provisions of international tax planning ;
 - to identify the main general and special rules of international tax planning ;
 - applications of international tax planning ;
 - understand the trends in the development of modern international tax planning
- .

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "International Tax Planning" refers to the part formed by the participants of the educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "Basics of Russian International Tax Law."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UK-5

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. The concept of international tax planning	UK-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUK 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUK 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social groups IUK 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks
2. Legal and illegal international tax planning	UK-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUK 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUK 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social groups IUK 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks
3. Criteria for legal international tax planning	UK-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUK 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUK 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social groups IUK 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks
4. Methods of international tax planning	UK-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUK 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUK 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social

		groups IUK 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks
5. Judicial and administrative practice of international tax planning	UK-5 – Able to analyze and take into account cultural diversity in the process of intercultural interaction	IUK 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interactions IUK 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and faiths, and various social groups IUK 5.3 Ensures the creation of a non-discriminatory environment for interaction in the performance of professional tasks

Upon completion of the course (module) “International Tax Planning”, the student should:

know:

- basic legal concepts used in international tax planning;
- the differences between legal and illegal planning, as well as situations where such a distinction is difficult to make ;
- procedures for applying international tax agreements for international tax planning

own:

- skills in assessing international tax planning opportunities in individual countries;
- skills to identify tax planning situations that are difficult to qualify;
- identify and evaluate trends in the development of international tax planning standards;

be able to:

- determine the applicability of anti-evasion rules of national and international tax law and international tax agreements in international tax planning;
- summarize and analyze legal acts related to international tax planning.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 4 credits, 144 academic hours. Midterm assessment consists of a credit or exam.

2.1. Thematic plan for full-time study

N o.	Sections (Topics)	Semester/t	Types of educational activities and volume (in academic hours)	Technology of the educational process	

p/p	discipline (module)	rim ester	Lec- tures	Labora- tory practical training	PZ	SR		Current control form/Intermedi- ate control form(s)
1.	The concept of international tax planning	3			2	20	Case tasks	Survey, discus- sion, checking of completed assignment
2.	Legal and ille- gal interna- tional tax plan- ning	3			2	20	Case assign- ments	Survey, discus- sion, checking of completed assignment
3.	Criteria for le- gal interna- tional tax plan- ning	3	2		4	22	Lecture- presentation	Survey, discus- sion, checking of completed assignment
Control check of the level of knowledge based on the re- sults BM 1 module							Solution of practical tasks	
<i>In total in 3 semes- ter</i>			2		8	62	<i>Credit</i>	
4.	Methods of in- ternational tax planning	4	2	2	2	12	Lecture- presentation, discussion, round table	Survey, discus- sion, and re- view of com- pleted assign- ments. Evalua- tion of partici- pation in the mock trial.
5.	Judicial and administrative practice of in- ternational tax planning	4			4	12	Public speak- ing practice, case studies	Survey, discus- sion, checking of completed assignment
Control check of the level of knowledge based on the re- sults of module BM 1							Solving practical problems	
<i>In total in 4 semes- ter</i>			2	2	8	24	<i>Exam (36 academic hours for preparation and passing the exam)</i>	
<i>Total for the OFO</i>			4	2	16	86		

2.2. Lecture-type classes

Topic 1. The concept of international tax planning

1. The concept of tax planning (type of activity and legal category)
2. International tax planning
3. National concepts of international tax planning
4. Evolution of attitudes towards international tax planning

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.

2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the author's definition of international tax planning;
- Give examples of successful and unsuccessful international tax planning;
- Assess the prospects for legislative consolidation of the concept of international tax planning
- Provide examples of dissertations on international tax planning.

2.3. Seminar-type classes

Topic 1. The concept of international tax planning

1. The concept of tax planning (type of activity and legal category)
2. International tax planning
3. National concepts of international tax planning
4. Evolution of attitudes towards international tax planning

Task 1.

Provide examples of international tax planning by companies from different countries.

Task 2.

Present news on international national taxation.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Legal and illegal international tax planning

1. Tax evasion
2. Legal tax planning and equivalent concepts
3. The complexities of qualifications in terms of the legality of tax planning

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Analyze the results of the analysis of a review of judicial and administrative practice on the topic, prepared by another student.

Task 3.

To present the news of international taxation on issues of modern tax law.

Topic 3. Criteria for legal international tax planning

1. The experience of various countries in distinguishing between legal and illegal tax planning
2. Doctrinal approaches to distinguishing between legal and illegal tax planning
3. The position of the OECD and other international organizations on assessing the legality of international tax planning

Task 1.

Provide international tax news regarding thin capitalization tax issues.

Task 2.

Present publications on TCO.

Topic 4. Methods of international tax planning

1. Placing a business in various jurisdictions
2. Mergers and acquisitions
3. Changes in the holding's jurisdiction
4. Tax consolidation
5. Other methods of international tax planning
6. The role of consultants and auditors in international tax planning

Task 1.

Provide news on specific international tax planning methods.

Task 2.

Submit an article analyzing a dissertation in the field of international tax planning methods.

Task 3.

Submit an article analyzing a court case that examined the legality of international tax planning.

Topic 5. Judicial and administrative practice of international tax planning

1. Regulatory authorities' positions on international tax planning
2. Judicial positions regarding tax planning
3. Assessing the risks associated with international tax planning
4. Reducing the risks associated with international tax planning

Task 1.

To present news on international taxation in terms of regulatory authorities' assessment of international tax planning

Task 2.

Submit an article analyzing a court decision concerning the legality of international tax planning.

Laboratory practical training.

Topic 4. Methods of international tax planning

1. Placing a business in different jurisdictions
2. Mergers and acquisitions
3. Changes in the holding's jurisdiction
4. Tax consolidation
5. Other methods of international tax planning
6. The role of consultants and auditors in international tax planning

Task 1.

To present a comparison of the concept of international tax planning in several countries

Task 2.

Submit an article analyzing the development of the concept of international tax planning in a particular country

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written

text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of tax planning (type of activity and legal category) in individual countries
2. International tax planning as a legal concept in individual countries
3. National concepts of international tax planning
4. Evolution of attitudes towards international tax planning
5. Tax evasion
6. Legal tax planning and equivalent concepts
7. The complexities of qualifications in terms of the legality of tax planning
8. Experience of various countries in distinguishing between legal and illegal tax planning in individual countries
9. Doctrinal approaches to distinguishing between legal and illegal tax planning
10. The position of the OECD and other international organizations on assessing the legality of international tax planning
11. Placing a business in various jurisdictions
12. Mergers and acquisitions
13. Changes in the holding's jurisdiction
- Tax consolidation
14. Other methods of international tax planning
15. The role of consultants and auditors in international tax planning
16. Regulatory authorities' positions on international tax planning
17. Judicial positions regarding tax planning
18. Assessing the risks associated with international tax planning
19. Reducing the risks associated with international tax planning
20. Transfer of risks associated with international tax planning

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of tax planning (type of activity and legal category)
2. International tax planning
3. National concepts of international tax planning
4. Evolution of attitudes towards international tax planning
5. Tax evasion
6. Legal tax planning and equivalent concepts
7. Complexities of qualifications in terms of the legality of tax planning
8. Experience of various countries in distinguishing between legal and illegal tax planning
9. Doctrinal approaches to distinguishing between legal and illegal tax planning
10. The position of the OECD and other international organizations regarding the assessment of the legality of international tax planning
11. Placing a business in different jurisdictions
12. Mergers and acquisitions
13. Changes in the holding's jurisdiction
- Tax consolidation
14. Other methods of international tax planning
15. The role of consultants and auditors in international tax planning
16. Positions of regulatory authorities regarding international tax planning
17. Judicial positions regarding tax planning
18. Assessment of risks associated with international tax planning
19. Reducing the risks associated with international tax planning

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>

3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-program-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf
3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control
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V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and

educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023.from

				11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National Electronic Library (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024

				from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022ǎ6c dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575ǎ6c dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021;

				- No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020;

				-№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ОП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license

		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

INTERNATIONAL TAXATION IN EEC AND CIS

B1.V.DV.01.01

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

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Reviewer:

Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia

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Machekhin V.A.

International Taxation in the EEC and CIS/International Taxation in the EEC and CIS: course (module) program /V.A. Machekhin, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "International Taxation in the EEC and CIS" is to develop a comprehensive understanding of the international tax law of the EEC and CIS and the problems of its application and development, including:

- study of the history of the development of tax law in the EEC and the CIS;
- acquisition of knowledge about the concept and norms of international tax law of the EEC and the CIS;
- formation of a comprehensive understanding of the problems associated with the application of the norms of international tax law of the EEC and the CIS;
- Acquire skills in analyzing administrative and judicial practice in applying legal norms governing international taxation in the EEC and CIS. Studying the course (module) "International Taxation in the EEC and CIS" provides preparation for solving the following **tasks** :
 - to reveal the essence of international taxation in the EEC and CIS;
 - to identify the specific approaches to taxation based on agreements within the EEU and the CIS;
 - to form an understanding of the basic rules of integration taxation in the EEU and the CIS;
 - to understand the trends in the development of modern international integration tax law of the EEU and the CIS.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "International Taxation in the EEC and CIS" is one of the elective courses (modules) of the part formed by the participants of the educational relations of Block 1. Courses (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

UC-1; PC-2

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. Concepts of integration tax law	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. Tax law of the EEC	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
3. Tax law of the CIS	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance

	of substantive and procedural law	IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
4. Judicial practice of applying the norms of tax law of the EEC and the CIS	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
5. Current trends in the development of international tax law of the EEC and the CIS	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law

Upon completion of the course (module) “International Taxation in the EEC and CIS”, the student should:

know:

- the basic principles established by the integration tax regulations of the EEU and the CIS;
- the history of the emergence and development of international tax law of the EEC and the CIS ;
- the main issues regulated by the integration tax law of the EEU and the CIS;

own:

- skills in identifying issues regulated by the integration tax law of the EEU and the CIS;
- skills in separating national and international norms in the integration tax law of the EEU and the CIS;
- identify and evaluate trends in the development of international tax law of the EEC and the CIS;

be able to:

- determine the applicability of the norms of international tax law of the EEC and the CIS;
- summarize and analyze legal acts related to the tax law of the EEC and the CIS.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ rim es- ter	Types of educational activities and volume (in academic hours)				Technology of the edu- cational process	Current control form/Intermediate control form(s)
			Lec- ture s	Laboratory practical training	PZ	SR		
1.	Concepts of integration tax law	3	2		2	18	Lecture- presentation	Survey, discussion, checking of completed assignment
2.	Tax law of the EEC	3			2	20	Case assignments	Survey, discussion, checking of completed assignment
3.	Tax law of the CIS	3			2	18	Case assignments	Survey, discussion, checking of completed assignment
4.	Judicial practice of applying tax law norms of the EEC and the CIS	3			2	18	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Current trends in the development of international tax law in the EEC and the CIS	3		2	4	18	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
Total for the OFO			2	2	12	92	credit	

2.2. Lecture-type classes

Topic 1. Concepts of integration tax law

1. The concept of integration tax law

2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international integration tax law;
- find the differences in the principles of national and international integration tax law;
- What branches of law does international integration tax law relate to?
- Name the international documents in the field of international integration tax law
- Provide examples of dissertations on issues of international integration tax law.

2.3. Seminar-type classes

Topic 1. Concepts of integration tax law

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Task 1.

Provide examples of the specific features of international integration tax law in individual international entities.

Task 2.

To present news on international integration taxation with a demonstration of the application of the norms of such law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Tax law of the EEC

1. International legal status of the Eurasian Economic Union
2. International tax and legal regulation in the Eurasian Economic Union
3. Direct taxes in the tax law of the EEC
4. Indirect taxes in the tax law of the EEC

5. Key principles for interaction between tax authorities of the EAEU member states. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
6. Tax control in the tax law of the EEC

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the activities of the Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.

Task 3.

To present the news of international taxation on the issues of modern tax law of the EEC.

Topic 3. Tax Law of the CIS

1. International legal status of the CIS
2. International tax and legal regulation in the CIS
3. Direct taxes in the tax law of the CIS
4. Indirect taxes in the tax law of the CIS
5. Tax control in the tax law of the CIS

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation of the CIS.

Topic 4. Judicial practice of applying tax law norms of the EEC and the CIS

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. Current trends in the development of international tax law in the EEU and the CIS

1. General characteristics of the rules of international taxation in individual member countries of the EEC and the CIS
2. Current trends in the development of international tax law of the EEC
3. Current trends in the development of international tax law in the CIS

Task 1.

Provide news on international taxation and the rules of international taxation in individual EEC and CIS member countries.

Task 2.

Submit an article analyzing a court decision concerning the principles of international tax law in the EEC and CIS countries.

Laboratory practical training.

Topic 4. Judicial practice of applying tax law norms of the EEC and the CIS

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they

must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international integration tax law in the doctrine of tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union

9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS
25. Comparison of tax integration processes in the EEU and CIS and other international entities

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of international integration tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC

7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. URL: http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf
3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control
4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf
5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>
6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))
8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).
9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).
10. Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1
11. Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>
12. Tax Administration 3.0: The Digital Transformation of Tax Administra-

tion . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

13. Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

14. OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

15. United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

16. United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023. from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-

				1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on

				17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No.

	(Virtual reading room of the Russian State Library)			32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,

- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

ECJ TAX PRACTICE

B1.V.DV.01.02

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

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Reviewer: Z.V. Makarchuk, PhD in Law, Associate Professor of the Department of Administrative and Financial Law at the Patrice Lumumba Peoples' Friendship University of Russia

Machekhin V.A.

ECJ Tax Practice : course (module) syllabus / V.A. Machekhin, Moscow: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) “Tax Practice of the Court of Justice of the EU/ECJ Tax Practice ” is to develop a comprehensive understanding of the practice of the Court of Justice of the EU on tax matters, including:

- study of the history of the development of the practice of the Court of Justice of the EU on tax issues;
- to acquire knowledge of the different views regarding the practical significance of the decisions of the Court of Justice of the European Union on tax matters;
- formation of a comprehensive understanding of the problems associated with the application of tax law by the Court of Justice of the EU.

Studying the course (module) “ECJ Tax Practice” provides preparation for solving the following **tasks** :

- to reveal problematic issues of application of tax law in the EU;
- to identify the specific features of the EU Court of Justice’s approach to resolving tax disputes in the field of taxation;
- to form an understanding of the judicial tax doctrines being developed in the Court of Justice of the EU;
- to understand the trends in the development of modern judicial tax doctrines in the EU.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "ECJ Tax Practice" is one of the elective courses (modules) of the part formed by the participants of the educational relations of Block 1. Courses (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:

UC-1; PC-2

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. Powers of the Court of Justice of the EU in tax matters	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. Documents of the Court of Justice of the European Union on tax matters concerning the rules on direct taxation	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
3. Documents of the Court of Justice of the European Union on tax matters concerning the rules on indirect taxation	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights

	norms of substantive and procedural law	IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
4. Documents of the Court of Justice of the European Union on tax matters regarding anti-cloning provisions	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law
5 The case law of the European Court of Human Rights on tax matters	PC-2 – Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law

Upon completion of the course (module) “ECJ Tax Practice”, the student must:

know:

- the main principles used by the Court of Justice of the EU when considering tax disputes;
- the history of the emergence and development of EU tax case law ;
- the main issues arising in the consideration of tax disputes by the Court of Justice of the EU;

own:

- skills in identifying issues regulated by the EU integration tax law;
- skills in distinguishing between national and international norms in the judicial practice of the Court of Justice of the EU
- identify and evaluate trends in the development of EU tax law;

be able to:

- determine the applicability of judicial doctrines of EU tax law;
- to summarize and analyze the judicial decisions of the Court of Justice of the EU on tax matters.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours.
The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	The Court of Justice's jurisdiction in tax matters	3	2		2	18	Lecture- presentation	Survey, discussion, checking of completed assignment
2.	Documents of the Court of Justice of the European Union on tax matters concerning the rules on direct taxation	3			2	18	Case assignments	Survey, discussion, checking of completed assignment
3.	The Court of Justice of the European Union's ruling on tax matters concerning indirect taxation rules	3			2	18	Case assignments	Survey, discussion, checking of completed assignment
4.	The Court of Justice of the European Union's tax law on anti-clotting provisions	3			2	18	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the imitative trial .
5.	The case law of the European Court of Human Rights on tax matters	3		2	4	20	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
Total for the OFO			2	2	12	92	Credit	

2.2. Lecture-type classes

Topic 1. The powers of the Court of Justice of the EU in tax matters

1. Consideration of tax disputes in the EU
2. The European Court of Justice and its jurisdiction in resolving tax disputes
3. Procedure for considering disputes in the European Court of Justice
4. Tax issues in the practice of the European Court of Human Rights

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the competence of the European Court of Justice in considering tax disputes;
- formulate the unique qualities of the European Court of Justice when considering tax disputes;
- Name the international documents regulating the activities of the European Court of Justice;
- Provide examples of dissertations on the activities of the European Court of Justice in the tax field.

2.3. Seminar-type classes

Topic 1. The powers of the Court of Justice of the EU in tax matters

1. Consideration of tax disputes in the EU
2. The European Court of Justice and its jurisdiction in resolving tax disputes
3. Procedure of the European Court of Justice
4. Tax issues in the practice of the European Court of Human Rights

Task 1.

Provide examples of tax disputes heard by the European Court of Justice in tax matters.

Task 2.

Provide news on the activities of the European Court of Justice in tax matters.

Task 3

Analyse the review of the case law of the European Court of Justice presented by another student.

Topic 2. The Court of Justice of the European Union's rulings on tax matters concerning direct taxation rules

1. Direct taxation issues before the European Court of Justice.
2. Concepts developed by the European Court of Justice on direct taxation

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the European Court of Justice's work on direct taxation.

Task 3.

To present news on international taxation regarding the activities of the European Court of Justice.

Topic 3. Documents of the Court of Justice of the European Union on tax matters concerning the rules on indirect taxation

1. Indirect taxation issues before the European Court of Justice.
2. Concepts developed by the European Court of Justice on indirect taxation

Task 1.

To present news on international taxation concerning issues of indirect taxation in the practice of the European Court of Justice.

Task 2.

Submit a publication with an analysis of one of the precedent cases of the European Court of Justice on indirect taxation.

Topic 4. Documents of the Court of Justice of the European Union on tax matters regarding anti-cloning provisions

1. Case law of the European Court of Justice on tax evasion issues
2. Tax anti-evasion concepts developed by the European Court of Justice
3. The practice of the European Court of Justice on tax administration issues

Task 1.

Provide news on the activities of the European Court of Justice in the area of combating tax evasion.

Task 2.

Submit an article analyzing a dissertation on the tax activities of the European Court of Justice.

Task 3.

Provide news on the activities of the European Court of Justice in the field of tax administration.

Topic 5. The practice of the European Court of Human Rights on taxation issues

1. General characteristics of the legal status of the European Court of Human Rights.
2. Binding force of the decisions of the European Court of Human Rights in various countries
3. Jurisdiction of the European Court of Justice in tax disputes

Task 1.

Present news about the European Court of Human Rights' consideration of disputes in the field of taxation.

Task 2.

Submit an article analysing a court decision on a tax dispute heard by the European Court of Human Rights.

Laboratory practical training

Topic 4. Documents of the Court of Justice of the European Union on tax matters regarding anti-cloning provisions

1. The case law of the European Court of Justice on tax evasion issues
2. Tax anti-evasion concepts developed by the European Court of Justice
3. The practice of the European Court of Justice on tax administration issues
4. Provide news on the activities of the European Court of Justice in the area of combating tax evasion.

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. Tax dispute resolution in the EU
2. The European Court of Justice and its jurisdiction in tax disputes
3. Dispute resolution procedure before the European Court of Justice
4. Tax issues in the practice of the European Court of Human Rights
5. Direct taxation issues before the European Court of Justice.
6. Concepts developed by the European Court of Justice on direct taxation
7. Indirect taxation issues before the European Court of Justice.
8. Concepts developed by the European Court of Justice on indirect taxation

9. The practice of the European Court of Justice on the application of tax directives in the field of direct taxation
10. The practice of the European Court of Justice on the application of tax directives in the field of international taxation
11. The case law of the European Court of Justice on the application of tax directives in the field of excise duties
12. The practice of the European Court of Justice on the application of tax directives in the field of indirect taxation
13. The case law of the European Court of Justice on tax evasion issues
14. Tax anti-evasion concepts developed by the European Court of Justice
15. The practice of the European Court of Justice on tax administration matters
16. General characteristics of the legal status of the European Court of Human Rights.
17. Binding force of the decisions of the European Court of Human Rights in various countries
18. The precedent-setting nature of decisions on tax matters of the European Court of Justice
19. The impact of the tax practice of the European Court of Justice on the tax law of non-European countries

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. Tax dispute resolution in the EU
2. The European Court of Justice and its jurisdiction in tax disputes
3. Dispute resolution procedure before the European Court of Justice
4. Tax issues in the practice of the European Court of Human Rights
5. Direct taxation issues before the European Court of Justice.
6. Concepts developed by the European Court of Justice on direct taxation
7. Indirect taxation issues before the European Court of Justice.
8. Concepts developed by the European Court of Justice on indirect taxation
9. The practice of the European Court of Justice on the application of tax directives in the field of direct taxation
10. The practice of the European Court of Justice on the application of tax directives in the field of international taxation

11. The case law of the European Court of Justice on the application of tax directives in the field of excise duties
12. The practice of the European Court of Justice on the application of tax directives in the field of indirect taxation
13. The case law of the European Court of Justice on tax evasion issues
14. Tax anti-evasion concepts developed by the European Court of Justice
15. The practice of the European Court of Justice on tax administration matters
16. General characteristics of the legal status of the European Court of Human Rights.
17. Binding force of the decisions of the European Court of Human Rights in various countries
18. The precedent-setting nature of decisions on tax matters of the European Court of Justice

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. Pinto Nogueira, João Félix, Abuse, Proportionality and the Burden of Proof in the CJEU's Case Law on Direct Taxation (November 9, 2022). Taxes Crossing Borders (and Tax Professors Too): Liber Amicorum Prof. Dr RG (Rainer) Prokisch (2022), Available at SSRN: <https://ssrn.com/abstract=4272922>
2. Barth, Fabian, Enforcing EU Law Rights as a Taxpayer - The Case for Better Access to the CJEU (February 3, 2023). Available at SSRN: <https://ssrn.com/abstract=4395765> or <http://dx.doi.org/10.2139/ssrn.4395765>
3. Barth, Fabian, CJEU Case Law on Exercising Rights Under EU Vat: Is There a Golden Thread in the Distinction between Substantive and Formal Conditions? (October 3, 2022). EC Tax Review, Volume 31, Issue 6 (p. 292-299), Available at SSRN: <https://ssrn.com/abstract=4471150>
4. Danon, Robert and Gutmann, Daniel and Lukkien, Margriet and Maisto, Guglielmo and Martin Jimenez, Adolfo and Malek, Benjamin, The Prohibition of Abuse of Rights after the ECJ Danish cases Analysis of the ECJ judgments, reading by national courts, and impact on tax treaty practice (April 5, 2021). Intertax, vol. 49, issue 6/7, pp. 482–516, Available at SSRN: <https://ssrn.com/abstract=3977088>
5. Parada, Leopoldo, Amazon and the State Aid Tax Saga (January 14, 2022). Cahiers de fiscalité luxembourgeoise et européenne 1 (2022), Forthcoming, Available at SSRN: <https://ssrn.com/abstract=4009152> or <http://dx.doi.org/10.2139/ssrn.4009152>

b) additional literature :

1. Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union . Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union
Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016).

<https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>

2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. .URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

10. Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

11. Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

12. Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

13. Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

14. OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

15. United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

16. United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, and which have adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations

5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from

				05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022э6с dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575э6с dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025.

				- № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 г. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all

types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment,

Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

BEPS ACTION PLAN

B1.V.DV.02.01

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Arakelova M.V. – Candidate of Law, Senior Manager of the Department of Taxes, Law and Business Support of the B1 Group.

Machekhin V.A.

BEPS Action Plan / BEPS Action Plan work program of the discipline (module) / V.A. Machekhin, - M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "BEPS Action Plan" is to develop a comprehensive understanding of the BEPS Action Plan and the problems of its application and development, including:

- study of the history of the development of the BEPS project;
- acquisition of knowledge about the concept and content of the BEPS Action Plan;
- formation of a comprehensive understanding of the problems associated with the application of the initiatives of the BEPS Action Plan;
- acquisition of skills in analyzing administrative and judicial practice of using the initiatives of the BEPS Action Plan.

Studying the course (module) "BEPS Action Plan" provides preparation for solving the following **tasks** :

- to reveal the essence of international taxation in the EEC and CIS;
- to identify the specific features of approaches to taxation based on BEPS initiatives;
- to form an idea of the main trends caused by the BEPS Action Plan;
- to understand the trends in the development of modern international tax law of individual countries under the influence of the actions of the BEPS Plan.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "BEPS Action Plan" refers to the elective disciplines (modules) of the part formed by the participants of educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:
UC-1; PC-3

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. The history of the BEPS Action Plan	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. The composition of the BEPS Action Plan	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
3. The Impact of the BEPS Action Plan on UN Initiatives	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data
4. The relationship between the BEPS Action Plan and local tax initiatives	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data

5. The relationship between the BEPS Action Plan and EU tax initiatives	PC-3 – Able to provide legal advice and opinions in various areas of legal activity	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data

As a result of mastering the course (module) “BEPS Action Plan”, the student should:

know:

- the basic principles established by the integration tax regulations of the EEU and the CIS;
- the history of the emergence and development of international tax law of the EEC and the CIS ;
- the main issues regulated by the integration tax law of the EEU and the CIS;

own:

- skills in identifying issues regulated by the integration tax law of the EEU and the CIS;
- skills in separating national and international norms in the integration tax law of the EEU and the CIS;
- identify and evaluate trends in the development of international tax law of the EEC and the CIS;

be able to:

- determine the applicability of the norms of international tax law of the EEC and the CIS;
- summarize and analyze legal acts related to the tax law of the EEC and the CIS.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ rim es- ter	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lec- tures	Labora- tory practical training	PZ	SR		
1.	The History of the BEPS Action Plan	3	2		2	18	Lecture- presentation	Survey, discussion, checking of completed assignment

2.	The composition of the BEPS Action Plan	3			2	18	Case assignments	Survey, discussion, checking of completed assignment
3.	The Impact of the BEPS Action Plan on UN Initiatives	3			2	18	Case assignments	Survey, discussion, checking of completed assignment
4.	The relationship between the BEPS Action Plan and local tax initiatives	3			2	18	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	The relationship between the BEPS Action Plan and EU tax initiatives	3		2	4	20	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results BM 1 module							Solution of practical tasks	
Total for the OFO			2	2	12	92	Credit	

2.2. Lecture-type classes

Topic 1. The history of the BEPS Action Plan

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international integration tax law;
- find the differences in the principles of national and international integration tax law;
- What branches of law does international integration tax law relate to?
- Name the international documents in the field of international integration tax law

- Provide examples of dissertations on issues of international integration tax law.

2.3. Seminar-type classes

Topic 1. The history of the BEPS Action Plan 1. The concept of integrated tax law

2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Task 1.

Provide examples of the specific features of international integration tax law in individual international entities.

Task 2.

To present news on international integration taxation with a demonstration of the application of the norms of such law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. The composition of the BEPS Action Plan

1. International legal status of the Eurasian Economic Union
2. International tax and legal regulation in the Eurasian Economic Union
3. Direct taxes in the tax law of the EEC
4. Indirect taxes in the tax law of the EEC
5. Key principles for interaction between tax authorities of the EAEU member states. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
6. Tax control in the tax law of the EEC

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the activities of the Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.

Task 3.

To present the news of international taxation on the issues of modern tax law of the EEC.

Topic 3. Impact of the BEPS Action Plan on UN initiatives

1. International legal status of the CIS
2. International tax and legal regulation in the CIS
3. Direct taxes in the tax law of the CIS
4. Indirect taxes in the tax law of the CIS
5. Tax control in the tax law of the CIS

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation of the CIS.

Topic 4. The relationship between the BEPS Action Plan and local tax initiatives

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. The relationship between the BEPS Action Plan and EU tax initiatives

1. General characteristics of the rules of international taxation in individual member countries of the EEC and the CIS
2. Current trends in the development of international tax law of the EEC
3. Current trends in the development of international tax law in the CIS

Task 1.

Provide news on international taxation and the rules of international taxation in individual EEC and CIS member countries.

Task 2.

Submit an article analyzing a court decision concerning the principles of international tax law in the EEC and CIS countries.

Laboratory practical training.

Topic 4. The relationship between the BEPS Action Plan and local tax initiatives

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written

text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international integration tax law in the doctrine of tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS

21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS
25. Comparison of tax integration processes in the EEU and CIS and other international entities

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of international integration tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS

22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. URL: http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf
3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control
4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf
5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation

and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

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United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027

2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely

				- Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023.

				- № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027

5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License

		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,

- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- with a three-bed student bed – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

TRANSFER PRICING

B1.V.DV.02.02

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Arakelova M.V. – PhD in Law, Senior Manager of the Department of Taxes, Law and Business Support of B1 Group.

Machekhin V.A.

Transfer Pricing: course (module) syllabus /V.A. Machekhin, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the discipline (module) "Transfer Pricing" is to form to develop a comprehensive understanding of students' understanding of the application of transfer pricing in tax law, the problems of its application and development, including:

- study of the history of the transfer pricing institution;
- acquisition of knowledge about the elements of the transfer pricing institute;
- formation of a comprehensive understanding of the problems associated with the application of transfer pricing rules;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms regulating transfer pricing.

Studying the course (module) "Transfer Pricing" provides preparation for solving the following **problems** :

- reveal the essence of transfer pricing
- to identify the features of approaches to transfer pricing based on BEPS initiatives;
- to form an idea of the main trends in the development of transfer pricing;
- understand the place of transfer pricing rules in the BEPS Action Plan.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "Transfer Pricing" refers to the elective disciplines (modules) of the part formed by the participants of educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:
UC-1; PC-3

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. The concept of transfer pricing and its legal regulation	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. Elements of transfer pricing	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
3. The relationship of transfer pricing rules with other tax avoidance measures	PC-3 – Able to provide legal advice and opinions in various areas of legal	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data
4. Transfer pricing in the BEPS Action Plan	PC-3 – Able to provide legal advice and opinions in various areas of legal	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data

5. Modern trends in the development of transfer pricing	PC-3 – Able to provide legal advice and opinions in various areas of legal	IPC 3.1 Identifies and formulates the existence of a legal problem IPC 3.2 Knows and applies the rules for preparing a legal opinion and written consultation IPC 3.3 Develops various options for solving specific problems based on legal norms and obtained analytical data

As a result of mastering the course (module) “Transfer Pricing”, the student should:

know:

- basic principles of transfer pricing (TP);
- the history of the emergence and development of transfer pricing rules ;
- basic elements of the transfer pricing rules;

own:

- skills to identify issues related to TCO;
- skills to identify elements of the TCO;
- identify and evaluate trends in the development of international tax law of the EEC and the CIS;

be able to:

- determine the applicability of the transfer pricing rules;
- summarize and analyze legal acts of the transfer pricing system.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Subject plan for full-time education

N o. p/ p	Sections (Topics) discipline (module)	Semester/ trimester	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	The concept of transfer pricing and its legal regulation	4	2		2	18	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Elements of transfer pricing	4			2	18	Case assignments	Survey, discussion, checking of completed assignment
3.	The relationship of transfer pricing rules	4			2	18	Case assignments	Survey, discussion, checking of completed assignment

	with other tax avoidance measures							
4.	Transfer pricing in the BEPS Action Plan	4			2	18	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Modern trends in the development of transfer pricing	4		2	4	20	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results of module BM 1							Solving practical problems	
Total for the OFO			2	2	12	92	Credit	

2.2. Lecture-type classes

Topic 1. The concept of transfer pricing and its legal regulation

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international integration tax law;
- find the differences in the principles of national and international integration tax law;
- What branches of law does international integration tax law relate to?
- Name the international documents in the field of international integration tax law
- Provide examples of dissertations on issues of international integration tax law.

2.3. Seminar-type classes

Topic 1. The concept of transfer pricing and its legal regulation

1. The concept of integration tax law
2. History of the development of international tax law of the EEC

3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Task 1.

Provide examples of the specific features of international integration tax law in individual international entities.

Task 2.

To present news on international integration taxation with a demonstration of the application of the norms of such law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Elements of transfer pricing

1. International legal status of the Eurasian Economic Union
2. International tax and legal regulation in the Eurasian Economic Union
3. Direct taxes in the tax law of the EEC
4. Indirect taxes in the tax law of the EEC
5. Key principles for interaction between tax authorities of the EAEU member states. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
6. Tax control in the tax law of the EEC

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the activities of the Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.

Task 3.

To present the news of international taxation on the issues of modern tax law of the EEC.

Topic 3. Relationship between transfer pricing rules and other tax avoidance measures

1. International legal status of the CIS
2. International tax and legal regulation in the CIS
3. Direct taxes in the tax law of the CIS
4. Indirect taxes in the tax law of the CIS

5. Tax control in the tax law of the CIS

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation of the CIS.

Topic 4. Transfer pricing in the BEPS Action Plan

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. Current trends in the development of transfer pricing

1. General characteristics of the rules of international taxation in individual member countries of the EEC and the CIS
2. Current trends in the development of international tax law of the EEC
3. Current trends in the development of international tax law in the CIS

Task 1.

Provide news on international taxation and the rules of international taxation in individual EEC and CIS member countries.

Task 2.

Submit an article analyzing a court decision concerning the principles of international tax law in the EEC and CIS countries.

Laboratory practical training.

Topic 4. Transfer pricing in the BEPS Action Plan

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes

3. Judicial practice on tax administration issues

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;

4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international integration tax law in the doctrine of tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS
25. Comparison of tax integration processes in the EEU and CIS and other international entities

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of international integration tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf
3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control
4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf
5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>
6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru

(IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

10. Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

11.Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

12. Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

13. Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

14. OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

15. United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

16.United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts

of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018

				from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, ac- cess period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023. from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 ac- cess period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 ac- cess period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National Electronic Library (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)

3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024

				- No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated

				03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospekt.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019	

		No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

The independent study spaces for students, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers and internet access, providing access to the University's Electronic Information and Learning System (EILS). These spaces include:

1. Electronic reading room with 135 seats:
 - student two-seater desks – 42 pcs.,
 - three-seater student desk – 10 pcs.,
 - chair for individual work – 3 pcs.,

- chair – 135 pcs.,
- student computer 50 MAC AB – 76 pcs. (computer equipment is connected to the Internet and provides access to the electronic information and educational environment),

- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2. Reading rooms with 93 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 2 pcs.,
- chair for individual work – 7 pcs.,
- chair – 93 pcs.,
- student computer 50 MAC AB – 11 pcs.

3. Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computer 50 MAC AB – 4 pcs.,
- chair – 4 pcs.

The independent study area for students, located at 72 Shitova Embankment, Bldg. 3, Moscow, is equipped with computers and internet access, providing access to the University's Electronic Information and Information System (EIIS). It includes:

- Lenovo student computers – 16 pcs.,
- single student desk – 16 pcs.,
- student two-seater desks – 17 pcs.,
- chair – 42 pcs.

The course (module) is provided with premises for storage and preventive maintenance of educational equipment.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

BEPS 2.0

B1.V.DV.03.01

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Arakelova M.V. – PhD in Law, Senior Manager of the Department of Taxes, Law and Business Support of B1 Group..

Machekhin V.A.

BEPS 2.0/BEPS 2.0 working program of the discipline (module) / V.A. Machekhin, – M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "BEPS 2.0" is to develop a comprehensive understanding of the BEPS Action Plan and the problems of its application and development, including:

- study of the history of the development of the BEPS project;
- acquisition of knowledge about the concept and content of the BEPS Action Plan;
- formation of a comprehensive understanding of the problems associated with the application of the initiatives of the BEPS Action Plan;
- acquisition of skills in analyzing administrative and judicial practice of using the initiatives of the BEPS Action Plan.

Studying the course (module) "BEPS Action Plan" provides preparation for solving the following **tasks** :

- to reveal the essence of international taxation in the EEC and CIS;
- to identify the specific features of approaches to taxation based on BEPS initiatives;
- to form an idea of the main trends caused by the BEPS Action Plan;
- to understand the trends in the development of modern international tax law of individual countries under the influence of the actions of the BEPS Plan.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "BEPS 2.0/BEPS 2.0" refers to the elective disciplines (modules) of the part formed by the participants of educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:
UC-1; PC-4

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
Implementation of the BEPS Action Plan	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
Contents of the BEPS 2.0 Plan	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
Implementation of the BEPS Plan 2.0 in the EU	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
Implementation of the BEPS 2.0 Plan in selected countries	PC-4 – Capable of providing legal assistance to individuals, organizations, and	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case

	other entities in specific areas of legal activity	IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
Alternatives to the BEPS 2.0 Action Plan	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services

As a result of mastering the course (module) "BEPS 2.0" the student should:

know:

- the basic principles established by the integration tax regulations of the EEU and the CIS;
- the history of the emergence and development of international tax law of the EEC and the CIS ;
- the main issues regulated by the integration tax law of the EEU and the CIS;

own:

- skills in identifying issues regulated by the integration tax law of the EEU and the CIS;
- skills in separating national and international norms in the integration tax law of the EEU and the CIS;
- identify and evaluate trends in the development of international tax law of the EEC and the CIS;

be able to:

- determine the applicability of the norms of international tax law of the EEC and the CIS;
- summarize and analyze legal acts related to the tax law of the EEC and the CIS.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Implementation of the BEPS Action Plan	4	2		2	18	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Contents of the BEPS 2.0 Plan	4			2	18	Case assignments	Survey, discussion, checking of completed assignment
3.	Implementation of the BEPS Plan 2.0 in the EU	4			2	18	Case assignments	Survey, discussion, checking of completed assignment
4.	Implementation of the BEPS 2.0 Plan in selected countries	4			2	18	Discussion, round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Alternatives to the BEPS 2.0 Action Plan	4		2	4	20	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results BM 1 module							Solution of practical tasks	
Total for the OFO			2	2	12	92	Credit	

2.2. Lecture-type classes

Topic 1. Implementation of the BEPS Action Plan

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international integration tax law;
- find the differences in the principles of national and international integration tax law;
- What branches of law does international integration tax law relate to?
- Name the international documents in the field of international integration tax law
- Provide examples of dissertations on issues of international integration tax law.

2.3. Seminar-type classes

Topic 1. Implementation of the BEPS Action Plan

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Task 1.

Provide examples of the features of international integration tax law in individual international entities.

Task 2.

To present news on international integration taxation with a demonstration of the application of the norms of such law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Contents of the BEPS 2.0 Plan

1. International legal status of the Eurasian Economic Union
2. International tax and legal regulation in the Eurasian Economic Union
3. Direct taxes in the tax law of the EEC
4. Indirect taxes in the tax law of the EEC
5. Key principles for interaction between tax authorities of the EAEU member states. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
6. Tax control in the tax law of the EEC

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the activities of the Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.

Task 3.

To present the news of international taxation on the issues of modern tax law of the EEC.

Topic 3. Implementation of BEPS Plan 2.0 in the EU

1. International legal status of the CIS
2. International tax and legal regulation in the CIS
3. Direct taxes in the tax law of the CIS
4. Indirect taxes in the tax law of the CIS
5. Tax control in the tax law of the CIS

Task 1.

To present international tax news concerning tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation of the CIS.

Topic 4. Implementation of the BEPS 2.0 Plan in individual countries

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. Alternatives to the BEPS 2.0 Action Plan

1. General characteristics of the rules of international taxation in individual member countries of the EEC and the CIS
2. Current trends in the development of international tax law of the EEC
3. Current trends in the development of international tax law in the CIS

Task 1.

Provide news on international taxation and the rules of international taxation in individual EEC and CIS member countries.

Task 2.

Submit an article analyzing a court decision concerning the principles of international tax law in the EEC and CIS countries.

Laboratory practical training.

Topic 4. Implementation of the BEPS 2.0 Plan in individual countries

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given

situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international integration tax law in the doctrine of tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation

16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS
25. Comparison of tax integration processes in the EEU and CIS and other international entities

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of international integration tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation

16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>
2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. .URL:http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf
3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. <https://www.re->

searchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un->

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03 2022 on

				19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National Electronic Library (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022э6с dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575э6с dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021

				- No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	ООО Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance

areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

CUSTOMS REGULATION OF INTERNATIONAL TRADE

B1.V.DV.03.02

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Arakelova M.V. – PhD in Law, Senior Manager of the Department of Taxes, Law and Business Support of B1 Group.

Machekhin V.A.

Customs regulation of international trade / Customs regulation of international trade course (module) work program / V.A. Machekhin, – M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

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I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Customs regulation of international trade" is to develop a comprehensive understanding of customs regulation of international trade, including:

- study of the basic concepts of customs regulation;
- formation of a comprehensive understanding of the problems of applying customs regulations related to the movement of goods across the border;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms governing the movement of goods across borders in international trade.

Studying the course (module) "BEPS Action Plan" provides preparation for solving the following **tasks** :

- to reveal the essence of international taxation in the EEC and CIS;
- to identify the specific features of approaches to taxation based on BEPS initiatives;
- to form an idea of the main trends caused by the BEPS Action Plan;
- to understand the trends in the development of modern international tax law of individual countries under the influence of the actions of the BEPS Plan.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "Customs regulation of international trade" refers to the elective disciplines (modules) of the part formed by the participants of educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:
UC-1; PC-4

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
Foreign trade activities and customs regulation	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
Customs value, origin of goods	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
The system of prohibitions and restrictions on foreign trade activities	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
Licensing and quotas in the sphere of foreign trade, permitting procedure	PC-4 – Capable of providing legal assistance to individuals, organizations, and	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case

for movement across the border	other entities in specific areas of legal activity	IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
Peculiarities of movement of goods subject to prohibitions and restrictions across the EEU border	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services

As a result of mastering the course (module) “Customs regulation of international trade”, the student should:

know:

- the basic principles established by the integration tax regulations of the EEU and the CIS;
- the history of the emergence and development of international tax law of the EEC and the CIS ;
- the main issues regulated by the integration tax law of the EEU and the CIS;

own:

- skills in identifying issues regulated by the integration tax law of the EEU and the CIS;
- skills in separating national and international norms in the integration tax law of the EEU and the CIS;
- identify and evaluate trends in the development of international tax law of the EEC and the CIS;

be able to:

- determine the applicability of the norms of international tax law of the EEC and the CIS;
- summarize and analyze legal acts related to the tax law of the EEC and the CIS.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	Foreign trade activities and customs regulation	4	2		2	18	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	Customs value, origin of goods	4			2	18	Case assignments	Survey, discussion, checking of completed assignment
3.	The system of prohibitions and restrictions on foreign trade activities	4			2	18	Case assignments	Survey, discussion, checking of completed assignment
4.	Licensing and quotas in the sphere of foreign trade, permitting procedure for movement across the border	4			2	18	Round table	Survey, discussion, and review of completed assignments. Evaluation of participation in the mock trial.
5.	Peculiarities of movement of goods subject to prohibitions and restrictions across the EEU border	4		2	4	20	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results BM 1 module							Solution of practical tasks	
Total for the OFO			2	2	12	92	Credit	

2.2. Lecture-type classes

Topic 1. Foreign trade activities and customs regulation

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.
2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international integration tax law;
- find the differences in the principles of national and international integration tax law;
- What branches of law does international integration tax law relate to?
- Name the international documents in the field of international integration tax law
- Provide examples of dissertations on issues of international integration tax law.

2.3. Seminar-type classes

Topic 1. Foreign trade activities and customs regulation 1. The concept of integration tax law

2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Task 1.

Provide examples of the specific features of international integration tax law in individual international entities.

Task 2.

To present news on international integration taxation with a demonstration of the application of the norms of such law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Customs value, origin of goods

1. International legal status of the Eurasian Economic Union
2. International tax and legal regulation in the Eurasian Economic Union
3. Direct taxes in the tax law of the EEC
4. Indirect taxes in the tax law of the EEC
5. Key principles for interaction between tax authorities of the EAEU member states. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
6. Tax control in the tax law of the EEC

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the activities of the Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.

Task 3.

To present the news of international taxation on the issues of modern tax law of the EEC.

Topic 3. The system of prohibitions and restrictions on foreign trade activities

1. International legal status of the CIS
2. International tax and legal regulation in the CIS
3. Direct taxes in the tax law of the CIS
4. Indirect taxes in the tax law of the CIS
5. Tax control in the tax law of the CIS

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation of the CIS.

Topic 4. Licensing and quotas in the sphere of foreign trade, permitting procedure for movement across the border

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. Features of movement of goods subject to prohibitions and restrictions across the EEU border

1. General characteristics of the rules of international taxation in individual member countries of the EEC and the CIS
2. Current trends in the development of international tax law of the EEC
3. Current trends in the development of international tax law in the CIS

Task 1.

To present news on international taxation in individual EEC and CIS member countries.

Task 2.

Submit an article analyzing a court decision concerning the principles of international tax law in the EEC and CIS countries.

Laboratory practical training .

Topic 4. Licensing and quotas in the sphere of foreign trade, permitting procedure for movement across the border

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their ap-

plication, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international integration tax law in the doctrine of tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS

12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS
25. Comparison of tax integration processes in the EEU and CIS and other international entities

III . ASSESSMENT OF THE QUALITY OF LEARNING THE DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of international integration tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union

9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L.

(2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>

2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. URL: http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified

Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations

5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025

				- 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022э6с dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575э6с dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026

				- № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license
6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all

types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment,

Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

PERMANENT ESTABLISHMENT

B1.V.DV.04.01

year recruitment - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Arakelova M.V. – PhD in Law, Senior Manager of the Department of Taxes, Law and Business Support of B1 Group.

Machekhin V.A.

Permanent Establishment / Permanent Establishment work program of the discipline (module) / V.A. Machekhin, - M.: Publishing center of the O.E. Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Permanent Establishment" is to develop a comprehensive understanding of the institution of permanent establishment in international tax law and the problems of its application and development, including:

- study of the history of the development of the institution of permanent representation;
- acquisition of knowledge about various types of permanent establishment;
- formation of a comprehensive understanding of the problems associated with the use of the institution of permanent establishment;
- acquisition of skills in analyzing administrative and judicial practice in the application of legal norms governing permanent establishment.

Studying the course (module) "BEPS Action Plan" provides preparation for solving the following **tasks** :

- to reveal the essence of international taxation in the EEC and CIS;
- to identify the specific features of approaches to taxation based on BEPS initiatives;
- to form an idea of the main trends caused by the BEPS Action Plan;
- to understand the trends in the development of modern international tax law of individual countries under the influence of the actions of the BEPS Plan.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The discipline (module) "Permanent Establishment" refers to the elective disciplines (modules) of the part formed by the participants of educational relations of Block 1. Disciplines (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:
UC-1; PC-4

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. The history of the emergence and development of the institution of permanent representation	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. Main permanent establishment and its taxation	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
3. Non-primary types of permanent establishment and their taxation	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
4. Digital permanent establishment	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages

		IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
5. Modern trends in the development of the permanent establishment institution	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services

As a result of mastering the course (module) “Permanent Establishment”, the student must:

know:

- the basic principles established by the integration tax regulations of the EEU and the CIS;
- the history of the emergence and development of international tax law of the EEC and the CIS ;
- the main issues regulated by the integration tax law of the EEU and the CIS;

own:

- skills in identifying issues regulated by the integration tax law of the EEU and the CIS;
- skills in separating national and international norms in the integration tax law of the EEU and the CIS;
- identify and evaluate trends in the development of international tax law of the EEC and the CIS;

be able to:

- determine the applicability of the norms of international tax law of the EEC and the CIS;
- summarize and analyze legal acts related to the tax law of the EEC and the CIS.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o.	Sections (Topics)	Semester/t	Types of educational activities and volume (in academic hours)	Technology of the	Current control form/Intermediate control form(s)

p/p	discipline (module)	rim ester	Lec- tures	Labora- tory practical training	PZ	SR	educa- tional pro- cess	
1.	The history of the emergence and develop- ment of the in- stitution of permanent rep- resentation	4	2		2	18	Lecture- presenta- tion	Survey, discussion, checking of com- pleted assignment
2.	Main perma- nent establish- ment and its taxation	4			2	18	Case as- signments	Survey, discussion, checking of com- pleted assignment
3.	Non-primary types of perma- nent establish- ment and their taxation	4			2	18	Case as- signments	Survey, discussion, checking of com- pleted assignment
4.	Digital perma- nent establish- ment	4			2	18	Discus- sion, round ta- ble	Survey, discussion, and review of com- pleted assignments. Evaluation of partic- ipation in the mock trial.
5.	Modern trends in the develop- ment of the in- stitution of per- manent repre- sentation	4		2	4	20	Public speaking practice, case stud- ies	Survey, discussion, checking of com- pleted assignment
Control check of the level of knowledge based on the re- sults BM 1 module							Solution of practical tasks	
Total for the OFO			2	2	12	92	Credit	

2.2. Lecture-type classes

Topic 1. Foreign trade activities and customs regulation

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.

2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international integration tax law;
- find the differences in the principles of national and international integration tax law;
- What branches of law does international integration tax law relate to?
- Name the international documents in the field of international integration tax law
- Provide examples of dissertations on issues of international integration tax law.

2.3. Seminar-type classes

Topic 1. Foreign trade activities and customs regulation 1. The concept of integration tax law

2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Task 1.

Provide examples of the specific features of international integration tax law in individual international entities.

Task 2.

To present news on international integration taxation with a demonstration of the application of the norms of such law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. Customs value, origin of goods

1. International legal status of the Eurasian Economic Union
2. International tax and legal regulation in the Eurasian Economic Union
3. Direct taxes in the tax law of the EEC
4. Indirect taxes in the tax law of the EEC
5. Key principles for interaction between tax authorities of the EAEU member states. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
6. Tax control in the tax law of the EEC

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the activities of the Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.

Task 3.

To present the news of international taxation on the issues of modern tax law of the EEC.

Topic 3. The system of prohibitions and restrictions on foreign trade activities

1. International legal status of the CIS
2. International tax and legal regulation in the CIS
3. Direct taxes in the tax law of the CIS
4. Indirect taxes in the tax law of the CIS
5. Tax control in the tax law of the CIS

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation of the CIS.

Topic 4. Licensing and quotas in the sphere of foreign trade, permitting procedure for movement across the border

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. Features of movement of goods subject to prohibitions and restrictions across the EEU border

1. General characteristics of the rules of international taxation in individual member countries of the EEC and the CIS

2. Current trends in the development of international tax law of the EEC
3. Current trends in the development of international tax law in the CIS

Task 1.

To present news on international taxation in individual EEC and CIS member countries.

Task 2.

Submit an article analyzing a court decision concerning the principles of international tax law in the EEC and CIS countries.

Laboratory practical training.

Topic 4. Licensing and quotas in the sphere of foreign trade, permitting procedure for movement across the border

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and

uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international integration tax law in the doctrine of tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.

14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS
25. Comparison of tax integration processes in the EEU and CIS and other international entities

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of international integration tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.

13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>

2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. URL: http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008.

<https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (electronic libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all

remote electronic library systems, databases, and reference and legal systems connected to O.E. Kutafin Moscow State Law University (MSAL) under license agreements, and which have adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024.

				- № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025

				№ ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022;

				- No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭП-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021;

				- № ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license

6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,

- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- with a three-bed student bed – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER O.E. KUTAFIN (MGUA)"**

Department of Tax Law

WORKING PROGRAM OF THE DISCIPLINE (MODULE)

**TAX PROVISIONS IN NON-TAX
INTERNATIONAL TREATIES**

B1.V.DV.04.02

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Direction (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow - 2026

The program was approved at the meeting of the Department of Tax Law, protocol No. 8 dated April 27, 2026.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer: Orlova N.Y. – Candidate of Law, General Director of "Style-Country" LLC.

Machekhin V.A.

Tax Provisions in Non-tax International Treaties / Tax Provisions in Non-tax International Treaties course (module) program / V.A. Machekhina, – M.: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1.1 Objectives and tasks of mastering the discipline (module)

The purpose of mastering the course (module) "Tax Provisions in Non-tax International Treaties" is to develop a comprehensive understanding of tax provisions in non-tax international tax treaties, including:

- study of international treaties containing tax provisions;
- acquisition of knowledge about the tax status of international organizations;
- formation of a comprehensive understanding of the problems associated with the application of tax provisions in non-tax international treaties;
- acquisition of skills in analyzing administrative and judicial practice in applying tax provisions of international non-tax treaties.

Studying the course (module) "BEPS Action Plan" provides preparation for solving the following **tasks** :

- to reveal the essence of international taxation in the EEC and CIS;
- to identify the specific features of approaches to taxation based on BEPS initiatives;
- to form an idea of the main trends caused by the BEPS Action Plan;
- to understand the trends in the development of modern international tax law of individual countries under the influence of the actions of the BEPS Plan.

1.2. The place of the discipline (module) in the structure of the OPEP of HE

The course (module) "Tax Provisions in Non-tax International Treaties" is one of the elective courses (modules) of the part formed by the participants of the educational relations of Block 1. Courses (modules) of the main professional educational program of higher education.

Mastering this course (module) provides the opportunity to expand and deepen the knowledge acquired in the previous stage of study and acquire the skills and abilities defined by the program content. The competencies developed during the course (module) are essential for successful professional work. Students acquire the ability to independently identify and utilize the necessary substantive and logical connections with other courses (modules) in the program, such as "Basics of Russian International Tax Law" and "International Tax Treaties ."

1.3. Developed competencies and indicators of their achievement (planned results of mastering the discipline (module))

Upon completion of the course (module), the student must possess the following competencies in accordance with the Federal State Educational Standard of Higher Education:

General legal competencies:

Sections (topics) of the discipline (module)	Code and name of the competencies being developed	Competency achievement indicator (planned result of mastering a discipline (module))
1. The role of tax provisions in international tax treaties	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
2. International treaties on the establishment of international organizations	UC-1 - Capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy	IUC 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them IUC 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them IUC 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources IUC 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach IUC 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area
3. International treaties of the EEC, CIS and EU	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible solutions to a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
4. Problems of application of tax provisions of non-tax international treaties	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in spe-	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case

	cific areas of legal activity	IPC 4.2 Identifies possible ways to solve a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services
5. Modern trends in the inclusion of tax provisions in international non-tax treaties	PC-4 – Capable of providing legal assistance to individuals, organizations, and other entities in specific areas of legal activity	IPC 4.1 Defines the purpose of seeking legal assistance, establishes the legally significant circumstances of the case IPC 4.2 Identifies possible solutions to a legal problem, develops a plan for their implementation, and highlights their advantages and disadvantages IPC 4.3 Knows and observes the rules of effective communication in the provision of legal assistance and legal services

As a result of mastering the course (module) “Tax Provisions in Non-tax International Treaties”, the student should:

know:

- the basic principles established by the integration tax regulations of the EEU and the CIS;
- the history of the emergence and development of international tax law of the EEC and the CIS ;
- the main issues regulated by the integration tax law of the EEU and the CIS;

own:

- skills in identifying issues regulated by the integration tax law of the EEU and the CIS;
- skills in separating national and international norms in the integration tax law of the EEU and the CIS;
- identify and evaluate trends in the development of international tax law of the EEC and the CIS;

be able to:

- determine the applicability of the norms of international tax law of the EEC and the CIS;
- summarize and analyze legal acts related to the tax law of the EEC and the CIS.

II . STRUCTURE AND CONTENT OF THE DISCIPLINE (MODULE)

The total workload of this course (module) is 3 credits, 108 academic hours. The form of midterm assessment is a credit.

2.1. Thematic plan for full-time study

N o. p/ p	Sections (Topics) discipline (module)	Semester/ term	Types of educational activities and volume (in academic hours)				Technology of the educational process	Current control form/Intermediate control form(s)
			Lectures	Laboratory practical training	PZ	SR		
1.	The role of tax provisions in international tax treaties	4	2		2	18	Lecture-presentation	Survey, discussion, checking of completed assignment
2.	International treaties on the establishment of international organizations	4			2	18	Case assignments	Survey, discussion, checking of completed assignment
3.	International treaties of the EEC, CIS and EU	4			2	18	Case assignments	Survey, discussion, checking of completed assignment
4.	Problems of application of tax provisions of non-tax international treaties	4			2	18	Discussion, round table	Survey, discussion, checking of completed assignment. Evaluation of participation in a mock trial .
5.	Current trends in the inclusion of tax treaties in international non-tax treaties	4		2	4	20	Public speaking practice, case studies	Survey, discussion, checking of completed assignment
Control check of the level of knowledge based on the results BM 1 module							Solution of practical tasks	
Total for the OFO			2	2	12	92	Credit	

2.2. Lecture-type classes

Topic 1. The role of tax provisions in international tax treaties 1. The concept of integration tax law

2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Assignments to prepare for the lecture

1. Review the educational and scientific literature on the lecture topic.

2. Prepare questions that require clarification or additional explanation.

Sample test questions on this topic:

- formulate the concept of international integration tax law;
- find the differences in the principles of national and international integration tax law;
- What branches of law does international integration tax law relate to?
- Name the international documents in the field of international integration tax law
- Provide examples of dissertations on issues of international integration tax law.

2.3. Seminar-type classes

Topic 1. The role of tax provisions in international tax treaties

1. The concept of integration tax law
2. History of the development of international tax law of the EEC
3. History of the development of international tax law in the CIS
4. Tax issues of the Union State of Russia and Belarus

Task 1.

Provide examples of the specific features of international integration tax law in individual international entities.

Task 2.

To present news on international integration taxation with a demonstration of the application of the norms of such law.

Task 3

Analyze a review of judicial and administrative practice presented by another student.

Topic 2. International treaties on the establishment of international organizations
International legal status of the Eurasian Economic Union

1. International tax and legal regulation in the Eurasian Economic Union
2. Direct taxes in the tax law of the EEC
3. Indirect taxes in the tax law of the EEC
4. Key principles for interaction between tax authorities of the EAEU member states. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
5. Tax control in the tax law of the EEC

Task 1.

Present a news story on international taxation on a topic determined by the instructor.

Task 2.

Provide examples of the activities of the Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.

Task 3.

To present the news of international taxation on the issues of modern tax law of the EEC.

Topic 3. International treaties of the EEC, CIS and EU

1. International legal status of the CIS
2. International tax and legal regulation in the CIS
3. Direct taxes in the tax law of the CIS
4. Indirect taxes in the tax law of the CIS
5. Tax control in the tax law of the CIS

Task 1.

Provide international tax news related to tax issues.

Task 2.

Provide publications on the activities of various international organizations in the field of international taxation of the CIS.

Topic 4. Problems of applying tax provisions of non-tax international treaties

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on the development of the doctrine of international tax law.

Task 2.

Submit an article analyzing a dissertation in the field of international tax law.

Task 3.

Submit an article analyzing a dissertation in the field of international taxation.

Topic 5. Problems of applying tax provisions of non-tax international treaties

1. General characteristics of the rules of international taxation in individual member countries of the EEC and the CIS
2. Current trends in the development of international tax law of the EEC

3. Current trends in the development of international tax law in the CIS

Task 1.

To present news on international taxation in individual EEC and CIS member countries.

Task 2.

Submit an article with an analysis of a court decision concerning the principles of international tax law in the EEC and CIS countries.

Laboratory practical training.

Topic 4. Licensing and quotas in the sphere of foreign trade, permitting procedure for movement across the border

1. Judicial practice on indirect taxes
2. Judicial practice on direct taxes
3. Judicial practice on tax administration issues

Task 1.

To present news on judicial practice regarding the application of international tax law in the EEU and CIS countries

Task 2.

Submit an article with an analysis of a foreign article concerning the principles of international integration taxation of the CIS and the EE/C

Task 3.

Analyze an article on new initiatives in the field of international taxation of the CIS and EEU member countries, prepared by another student in the group

Guidelines for preparation to the laboratory workshop

In solving the problem, the student must analyze the factual circumstances, provide a legal assessment of them, correctly classify them, define legal relationships and legal norms governing the described social relations, interpret them correctly, and formulate a legally sound solution to the given case. Simultaneously, they must consider the theoretical principles of financial and tax law related to the problem's content, explaining the nature of the described relationships, the methods and mechanisms by which legal instruments influence them, the procedure for their application, etc. By doing so, the student must learn to closely link the theory of financial and tax law with the practical application of current tax legislation and thereby more fully and deeply understand the essence of legal categories and concepts, and

uncover and understand the social meaning and functional role of the norms of financial and tax law, concepts, and financial and legal constructs applied in a given situation. In preparation for practical exercises, students are required to solve problems in writing in a special notebook. A written decision must contain a brief summary of the factual circumstances, their assessment, and reference to the legal provisions under which the problem was resolved. The final conclusion on the problem may be formulated as an opinion by a legal advisor or specialist. Using the written text, the student must provide a detailed legal justification for their decision in their presentation in class. Relying solely on legal provisions is unacceptable.

2.4 Independent work

Types of independent work

1. Analysis of current regulatory legal acts;
2. Completing test tasks;
3. Solving case studies;
4. Analysis of judicial decisions;
5. Selection of regulatory legal acts on the topic of the practical lesson;
6. Drafting legal documents;
7. Writing an essay on the topic being studied.

Sample essay topics:

1. The concept of international integration tax law in the doctrine of tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.
13. Basic principles of interaction between tax services of the CIS member states.

14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS
25. Comparison of tax integration processes in the EEU and CIS and other international entities

III. ASSESSMENT OF THE QUALITY OF LEARNING A DISCIPLINE (MODULE)

It is envisaged that active and interactive forms of conducting classes (business games, analysis of specific situations, testing, solving case assignments, essays) will be widely used in the educational process for all forms of training, in combination with extracurricular work with the aim of forming and developing the professional skills of students.

Test questions:

1. The concept of international integration tax law
2. The history of the development of international integration tax law
3. The history of the development of international integration tax law in the countries of the former USSR
4. Current issues of application of international integration tax law of the CIS and the EEU
5. Principles of international integration tax law of the CIS and the EEC
6. Current trends in the development of international integration tax law of the CIS and the EEC
7. National international tax law of individual member countries of the CIS and the EEU
8. International legal status of the Eurasian Economic Union
9. International legal status of the CIS
10. International tax and legal regulation in the Eurasian Economic Union
11. International tax and legal regulation in the CIS
12. Basic principles of interaction between tax services of the EAEU member states.

13. Basic principles of interaction between tax services of the CIS member states.
14. Advisory Committee on Tax Policy and Administration under the Board of the Eurasian Economic Commission.
15. International integration tax law in the doctrine of the Russian Federation
16. Tax control in international tax law of the CIS
17. International integration tax law in Russian dissertations
18. Tax control in international tax law of the EEC and the CIS
19. Judicial practice on indirect taxes in the EEC and the CIS
20. Judicial practice on direct taxes in the EEC and the CIS
21. Judicial practice on tax administration issues in the EEC and the CIS
22. Current UN initiatives to develop international tax law
23. Current trends in the development of international tax law of the EEC
24. Current trends in the development of international tax law in the CIS

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

a) basic educational and scientific literature:

1. United Nations Model Double Taxation Convention Between Developed and Developing Countries. United Nations Department of Economic and Social Affairs. October 2021. <https://www.un-ilibrary.org/content/books/9789210001007/read>
2. Digital Transformation Maturity Model . OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.pdf>
3. International Compliance Assurance Program: Handbook for tax administrations and MNE groups. OECD. 2021. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/international-compliance-assurance-programme-handbook-for-tax-administrations-and-mne-groups.pdf>
4. Bilateral Advance Pricing Arrangement Manual . OECD. 2021. <https://www.oecd-ilibrary.org/docserver/4aa570e1-en.pdf?expires=1685894015&id=id&accname=guest&checksum=BB567B2343A31ED652A84B030D3B4AF9>
5. OECD (2022), G20/OECD Roadmap on Developing Countries and International Taxation: OECD report for the G20 Finance Ministers and Central Bank Governors, OECD Publishing, Paris, <https://doi.org/10.1787/cf46900c-en>.

b) additional literature :

1. Yariv Brauner, Treaties in the Aftermath of BEPS, 41 Brook. J. Int'l L. (2016). <https://brooklynworks.brooklaw.edu/bjil/vol41/iss3/3>

2. Baker P. The United Nations Model Double Taxation Convention between Developed and Developing Countries: Possible Extension of the Beneficial Ownership Concept. Progress Report of Subcommittee on Improper Use of Tax Treaties: Beneficial Ownership, E/C.18/2008/CRP.2/Add.1, Geneva, 20-24 October 2008. URL: http://www.un.org/esa/ffd/wp-content/uploads/2014/10/4STM_EC18_2008_CRP2_Add1.pdf

3. D. McBarnet and C. Whelan, The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control (1991) 54 MLR. 848. https://www.researchgate.net/publication/228043163_The_Elusive_Spirit_of_the_Law_Formalism_and_the_Struggle_for_Legal_Control

4. Maxim Kotlyarov. The Concept of Beneficial Ownership in the OECD Model Tax Convention 2010: A Critical Analysis [Text]/ Maxim Kotlyarenko. Yekaterinburg, 2015. http://www.kotlyarov.org/files/Kotlyarov_Beneficial_Ownership_protected.pdf

5. Li, Jinyan, Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity (February 7, 2012). Osgoode CLPE Research Paper No. 4/2012. <https://ssrn.com/abstract=2000816>

6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD (access from library.fa.ru (IBFD))

8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/> Sheppard L. Top US tax expert in savage attack on transfer pricing rules. August 23, 2012 [Electronic resource] // Tax Justice Network website. Access mode: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html> (date of access: 23.12.2017).

9. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.// http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en#page4 (date accesses : 23.12.2017).

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty . OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008.

<https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration . OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam . International Taxation. Association of International Certified Professional Accountants. 2019. Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations . 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of supporting the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text course (module) syllabus is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction between all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of O.E. Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of O.E. Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to O.E.

Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with access to the Internet, both within and outside the campus of O.E. Kutafin Moscow State Law University (MSAL).

The Library's collection of electronic resources includes the following reference and legal systems, databases, and electronic library systems:

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023, from 11/30/2023, from 01.01.2024 to 12/31/2024.

				- № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026
3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National ElectronicLibrary (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prilib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025

				№ ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on 11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025 - 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026 - № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	Scientific Publishing Center ZNANIUM LLC, contracts: - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	LLC "KnoRus Media", agreements: - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022;

				- No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026
3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 r. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021;

				- № ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025 - № ЭР-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026

Kutafin Moscow State Law University (MSAL) is provided with the necessary set of licensed software, which is updated annually.

5.2. List of software installed on computers involved in the educational process for the discipline (module)

All classrooms involved in the educational process for the implementation of the discipline (module) are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
1.	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
2.	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
3.	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
4.	Archivers	7-Zip	Open license
		WinRar	Open license
5.	Internet browser	Google Chrome	Open license

6.	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
7.	DJVU file viewer	DjVu viewer	Open license
8.	Codec pack	K-Lite Codec Pack	Open license
9.	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		flashplayer	Open license
10.	Audio player	Winamp	Open license
11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has a material and technical base that complies with current fire safety regulations and standards and ensures all types of disciplinary and interdisciplinary training, practical work, and research projects for students, as stipulated by the curriculum.

The course (module) is delivered using classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments. Students also have access to independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seater desks – 42 pcs.,
- three-seater student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designed for people with disabilities and people with limited health capabilities; workstations in the reading room are equipped with modern ergonomic monoblocks with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,

- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seater desks – 24 pcs.,
- three-seater student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,
- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seater desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.