

**International Tax Policy Practicum
Course # LAW 7931
Section 15G1**

Professor Mindy Herzfeld

**University of Florida Levin College of Law
Graduate Tax Program**

Syllabus

Spring Semester 2018

Taxation of Outbound Transactions **Course # LAW 7931** **Section 15G1**

Professor Mindy Herzfeld

Office: 325C

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Office Hours: Tuesday 1:00 pm.-3:00 p.m.

A. Course Materials: The required reading can be accessed through links provided below or is posted on Canvas.

B. Topics: This is a practical research seminar focused on producing a work product for international organizations of government relevant to current questions of international tax policy under consideration.

C. Grade: Your grade will be based as follows:

50% of the grade will be based on the quality of the final paper

50% of the grade will be based on contributions to the course

Letter Grade	Point Equivalent
A (Excellent)	4.0
A-	3.67
B+	3.33
B	3.0
B-	2.67
C+	2.33
C (Satisfactory)	2.0
C-	1.67
D+	1.33
D (Poor)	1.0
D-	0.67
E (Failure)	0.0

E. Reading Assignments. There will be reading assigned dependent on which policy topic is pursued. This reading is mandatory as will be required to contributing to final outcome of the course.

The research and reading you are doing for the course policy papers is expected to take you approximately 5 hours each week.

Summary of the Course

This is a policy seminar, focused on producing group papers of relevance to the international tax policy community. The topics will be divided among the students, who will each be expected to

contribute to the final group product. Students will be required to attend the weekly seminar meeting to discuss progress with their research.

Objectives of the course

This course is intended to introduce students with the issues of relevance in international tax policy today, and to enable them to make a meaningful contribution to the international tax policy discussion by producing a paper for consideration by governmental or intergovernmental bodies.

Learning Outcomes:

- Identify issues of relevance to international tax policymakers today
- Learn to research issues of contemporary relevance to international tax policy
- Develop writing skills relevant to communication with policy makers and tax practitioners
- Develop presentation skills in group setting and over the web
- Contribute to international tax policy discussions in meaningful way

F. Guest Lecturers. There will be phone / web consultations with governmental and international organizations throughout the course, as well as private practitioners. There may also be in-person guest lectures.

Required Course Materials :

Required readings will be assigned throughout the course. There are no required textbooks.

Reference Materials. Reference materials are indicated below and will be regularly posted on Canvas.

Office Hours. My office hours are Tuesday 1PM-3PM. If you have questions, please contact me at Room 325C, or by text at 202.821.2403, or by email at herzfeld@law.ufl.edu.

Reference Materials

1. OECD (2015), *Addressing the Tax Challenges of the Digital Economy, Action 1 - 2015 Final Report* <http://dx.doi.org/10.1787/9789264241046-en>
2. Philippa Henty, Yi Yong Cai, Graeme Davis, US Corporate Tax Reform: Implications for the rest of the world (Nov. 2017) <https://treasury.gov.au/publication/p2017-t234104/>
3. Tsilly Dagan, International Tax Policy: Between Competition and Cooperation (2017)

Week 1: Wednesday, January 10

Group meeting to select research topics

Reading:

1. Digital Economy: OECD REQUEST FOR INPUT ON WORK REGARDING THE TAX CHALLENGES OF THE DIGITALISED ECONOMY <https://www.oecd.org/tax/tax-policy/tax-challenges-digital-economy-request-for-input.pdf>

2. Digitalized Administration: UK HMRC, *Overview of Making Tax Digital* (July 2017)
<https://www.gov.uk/government/publications/making-tax-digital/overview-of-making-tax-digital>
3. Tax Competition in light of US Tax Reform: Friedrich Heinemann and Christoph Spengel, *Analysis of US Corporate Tax Reform Proposals and their Effects for Europe and Germany* (Dec. 2017) http://ftp.zew.de/pub/zew-docs/gutachten/US_Tax_Reform_2017.pdf

Week 2: Wednesday, January 17

Consultation with Paul Morton, UK Office of Tax Simplification [tentative]

Consultation with Michael Lennard, UN Tax Committee [tentative]

Consultation with Grace Perez-Navarro, OECD [tentative]

Class 3: Wednesday, January 24

Web discussion Dmitri Jegorov, Estonian Ministry of Finance [tentative]

Consultation re Italian turnover tax

Consultation with Gary Sprague, Baker & McKenzie [tentative]

Consultation with Bob Stack, former Deputy Assistant US Treasury Secretary (international tax) [tentative]

Week 4: Wednesday, January 31

Discuss outlines of paper topics and research agenda.

Week 5: Wednesday, February 7

Discuss progress on research agenda, bibliographies, research materials.

Week 6: Wednesday, February 14

First draft papers due. [Tentative: no class meeting]

Week 7: Wednesday, February 21

Discuss first drafts of papers / comments.

Week 8: Wednesday, February 28

Tentative: no class meeting. Revisions to papers due.

Spring Break ***

Week 9: Tuesday, March 13

Group meetings to discuss revised draft papers.

Week 10: Wednesday, March 21

Tentative: no class meeting; revisions to papers

Week 11: Wednesday, March 28

Second draft of papers due.

Week 12: Wednesday, April 4

Discussion of comments to second draft of papers.

Week 13: Wednesday, April 11

Presentation of final papers

Week 14: Wednesday, April 18

[Tentative: presentation to UN tax committee]

[Tentative: presentation to UK HMRC]

[Tentative: presentation to OECD]

Thursday, May 3

Final papers due

University Policy on Accommodating Students with Disabilities:

Students requesting accommodation for disabilities must first register with the Dean of Students Office (<http://www.dso.ufl.edu/drc/>). The Dean of Students Office will provide documentation to the student who must then provide this documentation to the Office of Student Affairs when requesting accommodation. You must submit this documentation prior to submitting assignments or taking the quizzes or exams. Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations.

University Policy on Academic Misconduct:

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Student Honor Code at <http://www.dso.ufl.edu/students.php>.

**Netiquette: Communication Courtesy: All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussions and chats. [Describe what is expected and what will occur as a result of improper behavior] <http://teach.ufl.edu/docs/NetiquetteGuideforOnlineCourses.pdf>

Getting Help:

For issues with technical difficulties for E-learning in Sakai, please contact the UF Help Desk at:

- Learning-support@ufl.edu
- (352) 392-HELP - select option 2
- <https://lss.at.ufl.edu/help.shtml>

** Any requests for make-ups due to technical issues MUST be accompanied by the ticket number received from LSS when the problem was reported to them. The ticket number will document the time and date of the problem. You MUST e-mail your instructor within 24 hours of the technical difficulty if you wish to request a make-up.

Other resources are available at <http://www.distance.ufl.edu/getting-help> for:

- Counseling and Wellness resources
- Disability resources
- Resources for handling student concerns and complaints
- Library Help Desk support

Should you have any complaints with your experience in this course please visit <http://www.distance.ufl.edu/student-complaints> to submit a complaint.

Class Preparation/Workload:

- Students should expect to spend, on average, approximately two hours preparing for every hour of class.
- It is anticipated that you will spend approximately 2 hours out of class reading and/or preparing for in class assignments for every 1 hour in class.