

The Dickson Poon  
School of Law

KING'S  
*College*  
LONDON

A specialist LLM  
International  
Tax Law

**Taxation of international business and investment has never been more important than today. We focus on the international legal framework that determines where and how profits of global businesses and mobile individuals are taxed. Exploring jurisdiction to tax, relief from double taxation, EU fundamental freedoms and taxation, transfer pricing, tax avoidance and VAT with experienced international tax practitioners, will provide the foundation for a variety of careers in this demanding but intensely practical subject and other areas of international business and financial law.**

**You also have the chance to prepare simultaneously for the CIOT Advanced Diploma in International Taxation (ADIT).**

**The programme is open to graduates in relevant areas other than law, who have appropriate professional experience such as with a law or accounting firm, in-house tax department or with a tax administration.**

### **An intellectually challenging and fast-moving subject**



*Professor Jonathan Schwarz explains some of what you can expect from a specialist LLM that involves international institutions, governments, businesses and mobile individuals like you.*

Innovations, creative works, collections of data and communications infrastructures are central components of our digital, global society. How the law is and should be applied to the regulation of these intangible assets are important questions for governments and commerce around the world.

That is why the LLM in Intellectual Property & Information Law attracts students from a diverse range of jurisdictions and backgrounds. This is matched by a teaching faculty at King's that comprises a diverse mix of leading academics and practitioners – offering a wide variety of perspectives on the role of Intellectual Property & Information Law today.

There is a strong international, European and comparative focus to the course and all of our students benefit from access to the wider legal community. Guest speakers, networking events, attendance at external seminars and participation in international mooted competitions are just some of what you can expect on this LLM.



*'The LLM programme at King's is highly regarded and taught by experienced and senior practitioners. It has enabled me to develop and widen my areas of practice. The discursive approach to this complex subject enabled me to develop a good understanding of the principles and practice of the UK tax code.'*

### **Key facts**

**PROGRAMME LEADER:**  
PROFESSOR JONATHAN SCHWARZ  
**AWARDING INSTITUTION:** KING'S COLLEGE LONDON  
**CREDIT VALUE (UK/ECTS EQUIVALENT):** UK 180/ECTS 90  
**DURATION:** ONE YEAR FULL TIME, TWO TO FOUR YEARS PART TIME, FROM SEPTEMBER TO SEPTEMBER  
**LOCATION:** STRAND CAMPUS  
**OFFERED BY:** THE DICKSON POON SCHOOL OF LAW, KING'S COLLEGE LONDON

For more details visit [www.kcl.ac.uk/law](http://www.kcl.ac.uk/law)

## More to King's than meets the eye

King's maintains close links with tax law practitioners from all over the world and regularly hosts major international symposia to bring together leading experts.

Our annual international tax seminar held jointly with the Chartered Institute of Taxation has featured Richard Lyal, Principal Legal Adviser to the EU Commission, who has represented the Commission in some 500 cases before the EU courts, the EFTA Court and the European Court of Human Rights as a keynote speaker.

Other recent speakers have included KPMG's Robert Edwards who, on secondment to HM Treasury, was intimately involved in developing the new UK CFC legislation and Chris Sly, International Private Client Partner at Payne Hicks Beach. David Saleh, Partner and Head of UK Real Estate Tax at Clifford Chance as well as John Taylor, (London-based US Tax Partner, King & Spalding), Louis Lutz (London-based Netherlands Senior Tax Associate, Loyens & Loeff) and Michael Anderson, Partner at Hague Aaronson, who is engaged in the group litigation of claims against HMRC for breaches of EU law have likewise provided their insights at our seminars. As a student on the LLM in International Tax, you will be invited to attend these events.

## Academics in action

- Professor Schwarz's current professional engagements include *Macklin v HMRC* which deals with pensions paid by the World Bank and *Heritage Oil and Gas Limited v Uganda Revenue Authority*, which deals with whether a gain on the disposal of an oil concession by a non-resident is from a Ugandan source, and the interpretation and application of the Uganda-Mauritius tax treaty.
- Kelly Stricklin-Coutinho, member of the ECJ Taskforce of the Confederation Fiscale Europeenne, and teacher of EU Tax Law at King's, has contributed to *Legal Remedies in European Taxation*, Pasquale Pistone, and *Taxation of Intercompany Dividends under Tax Treaties and EU Law*, Guglielmo Maisto.
- Dr Ann Mumford is a member of the Women's Budget Group, which researches the impact of government policy on fiscal equality and was a convenor of the 'International Socio-Legal Feminisms' Collaborative Research Network at the Law & Society Association Annual Meeting, Honolulu, HI, USA in June 2012. Her publications include *ERA Seligman: The Surprising Fiscal Sociologist*, in John Tiley (ed), *Studies in the History of Tax Law*, (chapter 10) (Hart Publishing, 2011).

## Available study modules

Examples of modules available with the International Tax Law LLM\*

- EU Tax Law
- International Tax Law
- Taxation of Business Enterprises
- Transfer Pricing
- Value Added Tax

## Study and assessment

In the first and second semester you study your selection of taught modules (half and full). These are in most cases assessed in the third semester (May/June) by written examination, or in some cases by the submission of an assessed essay. Dissertation essays must be submitted in September, after the May/June examinations.

\* Please note that the printed modules are accurate at time of print. These modules are subject to change and we advise all prospective students to view the available module list at the time of application on the website ([www.kcl.ac.uk/law](http://www.kcl.ac.uk/law)).



## WHAT STUDENTS AND ALUMNI HAVE TO SAY ABOUT OUR SPECIALIST LLM IN INTERNATIONAL TAX LAW

*'Prior to coming to London, I was a barrister in tax litigation at Revenue Quebec. I decided to undertake an LLM in international tax to further my career on the global stage. I have chosen to study at King's because of the quality of teaching and emphasis on practice provided by specialists from the profession. Furthermore, King's extensive tax law library is a valuable research tool. The comparative approach of teaching has also bolstered my critical thinking about different legal concepts. As a student of King's we can attend conferences and seminars organised by renowned institutions, in particular, the International Fiscal Association. These are unique opportunities to develop a strong network of contacts.'*

**JULIE GARINE LEBLANC-LEDUC, CANADA**



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### Contact

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*'I have been designated as a partner of a law firm based in the City of London specialising in UK and cross-border tax, trusts and investment funds. As King's is located in central London I was pretty sure that through the admission to the College I was going to be at the centre of the field with all the ensuing benefits. That was the most exciting feeling and main driving force. Having completed an LLM at King's, my understanding is that the Tax programme is the best of its kind and offers all a tax practitioner needs to successfully embark on their career.'*

**EVGENIYA IMYKSHENOVA, PARTNER DESIGNATE, MICHAEL REASON & PARTNERS LLP**