

Programme Title: LLM in Tax Law



Programme Specification (PG)

Awarding body / institution:	Queen Mary University of London
Teaching institution:	Queen Mary University of London
Name of final award and programme title:	LLM in Tax Law
Name of interim award(s):	Postgraduate Diploma, Postgraduate Certificate
Duration of study / period of registration:	1 year full time, 2 years part time
QMUL programme code(s):	PSTAX (FT/PT) and PDPP-QMCCLS2 (PT)
QAA Benchmark Group:	N/A
FHEQ Level of Award:	Level 7
Programme accredited by:	N/A
Date Programme Specification approved:	
Responsible School / Institute:	Centre for Commercial Law Studies

Schools / Institutes which will also be involved in teaching part of the programme:

Collaborative institution(s) / organisation(s) involved in delivering the programme:

Programme outline

The LLM in Tax Law offers students the opportunity to develop their academic and professional expertise in international and comparative taxation and the tax systems of important tax jurisdictions, including emerging and developing jurisdictions. It also offers modules on specific areas of tax law such as the taxation of individuals, transfer pricing, intellectual property taxation and value added taxes.

The programme is designed to meet the needs of practising and future tax lawyers and revenue authority officials as well as those planning to pursue further academic study of tax law.

Distinctive features of the LLM in Tax Law include the type and range of tax modules offered and the flexible structure of the LLM in Tax Law which, together with the wide range of postgraduate law modules offered at CCLS, allows students to tailor their tax law studies.

Aims of the programme

The aims of the LLM in Tax Law are to:

- Assist students in developing a detailed, critical and in-depth understanding of key areas of tax law and policy, both domestic

and international.

- Provide students with the analytical and research tools with which to understand domestic and international taxation.
- Enable students to pursue rigorous, independent tax law research.
- Address the needs of students who wish to practise tax law.
- Enhance the students' learning experience through regular interaction with lecturers, practitioners, visiting academics and fellow students.

What will you be expected to achieve?

Students who successfully complete the programme will be able to:

- Understand the key legal principles, issues and debates in tax law and policy.
- Situate domestic and international taxation in their respective legal, political, economic and social contexts.
- Critically research and analyse complex tax law issues.
- Recognise the standard of research and analysis expected of a postgraduate tax law student and be capable of producing research to that standard.
- Understand the academic and practical aspects of tax law.

Academic Content:

A 1	Students will acquire a thorough understanding of the principles of domestic and international taxation and of the international tax system.
A 2	Students will understand the primary features of domestic tax systems and of the international tax system.
A 3	Students will be able to understand the operation of domestic tax systems and of the international tax system in the relevant legal, political, economic and social contexts.
A 4	Students will understand how domestic tax systems and the international tax system operate in practice.

Disciplinary Skills - able to:

B 1	Students will develop the ability to assimilate and evaluate a range of tax law materials, including legislation, regulations, administrative guidance and government reports and the academic, policy and professional literature.
B 2	Students will be able to apply their knowledge to a range of commercial and transactional situations.
B 3	Students will be able to conduct and write up tax law research.

Attributes:

C 1	Students will further develop their ability to manage the acquisition of a range of legal materials, concepts and skills.
C 2	Students will further develop their ability to analyse critically a variety of primary and secondary materials.
C 3	Students will further develop their ability to state and argue a position clearly and concisely, both orally and in writing.

How will you learn?

Students will learn through direct interaction with lecturers using a variety of teaching, learning and assessment strategies, including traditional and interactive lectures, seminar sessions, tutorials and e-learning. Students will also be expected to invest a significant amount of time in independent learning, including reading materials in advance of lectures/seminars, preparing class presentations, completing assignments and preparing for examinations.

In addition, students will need to carry out extensive research to complete the dissertation. Students will be provided with access to a variety of legal resources and will receive training on how to use them.

How will you be assessed?

Assessment is by examination, oral presentation, essays and/or coursework for taught modules and by dissertation.

How is the programme structured?

Please specify the structure of the programme diets for all variants of the programme (e.g. full-time, part-time - if applicable). The description should be sufficiently detailed to fully define the structure of the diet.

Master of Laws (LLM)

- Students on the LLM have to complete 180 credits including the compulsory Dissertation in Tax Law SOLM914.
- Full-time students have to take between 60 and 90 credits of taught modules in each semester.
- Part-time students are normally expected to take 90 credits each year of their programme but this may be varied by special permission.
- Part-time students are normally expected to take 45 credits in each semester of their programme but this may be varied by special permission.

An additional dissertation (SOLM901) can be taken instead of taught modules by LLM students only with special permission from the LLM Programme Coordinator.

Academic Year of Study FT - Year 1

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Principles of Taxation	SOLM118	15	7	Elective	1	Semester 1

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Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
International Tax Law	SOLM119	30	7	Elective	1	Semester 1
International Tax Law in Practice	SOLM120	30	7	Elective	1	Semester 2
Tax System Design and Policy in Emerging and Developing Economies	SOLM121	15	7	Elective	1	Semester 2
Taxation of Individuals	SOLM122	15	7	Elective	1	Semester 1
US International Taxation	SOLM123	30	7	Elective	1	Semester 1
UK Tax Law	SOLM124	30	7	Elective	1	Semester 1
UK Business Taxation	SOLM125	30	7	Elective	1	Semester 2
UK Tax Avoidance	SOLM126	15	7	Elective	1	Semester 2
EU Tax Law	SOLM127	30	7	Elective	1	Semester 2
Indirect Taxation	SOLM128	15	7	Elective	1	Semester 2
Transfer Pricing	SOLM129	30	7	Elective	1	Semester 1
Tax and Technology	SOLM130	15	7	Elective	1	Semester 2
Dissertation in Tax Law	SOLM914	30	7	Compulsory	1	Semesters 1-3
Dissertation	SOLM901	30	7	Elective	1	Semesters 1-3

What are the entry requirements?

The usual qualification for entry to the LLM programme is a degree in law, or a degree with a substantial law content, of at least 2.1 honours (or equivalent). Law graduates with 2.2 honours who also have other legal qualifications and/or substantial professional legal experience may also qualify.

Non-law graduates with a minimum second class honours degree who have also obtained a Merit (or 60 per cent) in the Common Professional Examination (CPE) or Graduate Diploma in Law (GDL) recognised by the UK professional bodies may also qualify. Non-law graduates may also be considered on the basis of exceptional professional experience (of at least five years) in a legal area or an area directly related to their programme of study.

Applicants whose first language is not English must provide evidence of English language proficiency. The usual English Language Requirements for Postgraduate Law Taught Programmes will apply. These may be accessed at <http://www.law.qmul>.

How will the quality of the programme be managed and enhanced? How do we listen to and act on your feedback?

The Staff-Student Liaison Committee provides a formal means of communication and discussion between schools/institutes and its students. The committee consists of student representatives from each year in the school/institute together with appropriate representation from staff within the school/institute. It is designed to respond to the needs of students as well as act as a forum for discussing programme and module developments. Staff-Student Liaison Committees meet regularly throughout the year.

Each school/institute operates a Teaching Learning and Committee, or equivalent, which advises the school/institute Director of Taught Programmes on all matters relating to the delivery of taught programmes at school/institute level, including monitoring the application of relevant QM policies and reviewing all proposals for module and programme approval and amendment before submission to the Taught Programmes Board. Student views are incorporated in the committee's work in a number of ways, such as through student membership or consideration of student surveys.

All schools/institutes operate an Annual Programme Review of their taught undergraduate and/or postgraduate provision. The Annual Programme Review is a continuous process of reflection and action planning conducted by those responsible for programme delivery; the main document of reference for this process is the Taught Programmes Action Plan, which is the summary of the school/institute's work throughout the year to monitor academic standards and to improve the student experience. Students' views are considered in this process through analysis of the Postgraduate Taught Experience Survey and module evaluations.

What academic support is available?

Students receive a comprehensive induction. Students are assisted with the preliminary stages of selecting a research topic, drafting a research proposal, considering their methodology and developing the skills needed to identify and use relevant materials. Lecturers on taught modules are available to discuss any concerns students might have with regard to the particular module or its content.

Programme-specific rules and facts

Students can take up to 45 credits outside of their programme within the postgraduate programmes offered by the School of Law.

In order to specialise in Tax Law, LLM students must take at least 135 credits, including their dissertation, in modules on the Tax Law programme.

The LLM in Tax Law qualifies students to sit the exams for the CTA Direct Tax route. In some circumstances, the LLM dissertation may be used to advance to CTA Fellowship.

Five modules on the LLM in Tax Law (International Tax Law and International Tax Law in Practice, US International Taxation, EU Tax Law and Transfer Pricing) can be used to prepare for ADIT (Advanced Diploma in International Taxation) exam papers, and a dissertation on a tax topic can be submitted in lieu of the second or third ADIT exam paper.

Modules offered across the LLM are accredited by the Solicitors Regulation Authority and the Bar Standards Board and confer CPD points.

Specific support for disabled students

Queen Mary has a central Disability and Dyslexia Service (DDS) that offers support for all students with disabilities, specific learning difficulties and mental health issues. The DDS supports all Queen Mary students: full-time, part-time, undergraduate, postgraduate, UK and international at all campuses and all sites.

Students can access advice, guidance and support in the following areas:

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- Finding out if you have a specific learning difficulty like dyslexia
- Applying for funding through the Disabled Students' Allowance (DSA)
- Arranging DSA assessments of need
- Organising special arrangements in examinations
- Accessing loaned equipment (eg digital recorders)
- Arranging specialist one-to-one 'study skills' tuition
- Ensuring access to course materials in alternative formats (e.g. Braille)
- Providing educational support workers (eg note-takers, readers, library assistants)

Links with employers, placement opportunities and transferable skills

There is a mentoring programme that matches students with available mentors from the profession. An embedded careers and professional development team provide guidance in identifying and obtaining relevant internships, valuable employment-related skills and other work-related opportunities. There is a programme of co-curricular activities designed to foster professional development and related skills.

Programme Specification Approval

Person completing Programme Specification:

Dr Bernard Schneider

Person responsible for management of programme:

Dr Bernard Schneider

Date Programme Specification produced / amended by School / Institute Learning and Teaching Committee:

Date Programme Specification approved by Taught Programmes Board: