

Programme Specification

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)	PG Diploma, PG Certificate
Duration of Study / Period of Registration	1 year FT, 2 years PT
QM Programme Code / UCAS Code(s)	PSTAX (FT/PT) and PDPP-QMCLS2 (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 which will also be involved in teaching part of the programme

School of Law

Institution(s) other than Queen Mary that will provide some teaching for the programme

Programme Outline

The LLM in Tax Law offers students the opportunity to develop their academic and professional expertise in international taxation and the tax systems of important tax jurisdictions as well as in specific areas of tax law such as including transfer pricing, intellectual property taxation and value added tax. The programme of study is a mix of classroom based teaching (assessed by examination or coursework) for taught modules and a mandatory research dissertation.

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 which, together with the wide range of postgraduate law modules offered at CCLS, allows students to gain exposure to other areas of the law.

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, both international and

domestic.

- Provide students with the international and comparative law tools with which to understand international and domestic taxation.
- Enable students to pursue 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.
- Be capable of researching and analysing tax questions.
- 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.
- Make presentations and work in a team.

Academic Content:

A 1	Students will acquire a thorough understanding of the principles of taxation and of the international tax system.
A 2	Students will understand the primary features of the tax systems of major jurisdictions and of the international tax system.
A 3	Students will understand the operation of domestic tax systems and of the international tax system in the relevant domestic and international 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 and administrative guidance and the academic 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 acquire the knowledge and capacity to plan and write a research paper in this area of the law.

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 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 a variety of legal resources and will receive training on how to use them.

How Will You Be Assessed?

Assessment is by examination or coursework for taught modules and by dissertation for the research requirement.

How is the Programme Structured?

Please specify the full time and part time programme diets (if appropriate).

The LLM is awarded to students who complete successfully 180 credits at postgraduate (M) level on a full-time or part-time basis; 45 of the 180 credits must be taken as research credits. The Postgraduate Diploma (PG Dip) is awarded to students who successfully complete 120 credits at postgraduate (M) level on a part-time basis; 30 of the 120 credits must be taken as research credits.

Credits are awarded as follows:

- 22.5 credits for each module taught over one term
- 45 research credits for a 15,000 word dissertation
- 22.5 research credits for a 7,500 word dissertation
- 30 research credits for a 10,000 word dissertation

LLM students must take 90 of the taught credits in Tax modules (listed below). PG Dip students must take all 90 taught credits in Tax. For both programmes, the research credit requirement must be satisfied by a dissertation on a tax topic.

Part-time students can take modules in any order but typically complete the dissertation in their second year.

Academic Year of Study FT - Year 1

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
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Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
Intellectual Property Taxation	QLLM162	22.5	7	Elective	1	Semester 2
Value Added Tax	QLLM163	22.5	7	Elective	1	N/A
Transfer Pricing	QLLM195	22.5	7	Elective	1	Semester 1
Chinese Taxation	QLLM356	22.5	7	Elective	1	N/A
Principles of Taxation	QLLM423	22.5	7	Elective	1	Semester 1
International Tax Law	QLLM424	22.5	7	Elective	1	Semester 1
International Tax Law: Advanced Topics	QLLM425	22.5	7	Elective	1	Semester 2
UK Taxation	QLLM426	22.5	7	Elective	1	Semester 1
UK Business Taxation	QLLM427	22.5	7	Elective	1	Semester 1
UK Taxation of Corporate Finance	QLLM428	22.5	7	Elective	1	Semester 2
US International Taxation	QLLM429	22.5	7	Elective	1	Semester 1
US International Taxation: Advanced Topics	QLLM430	22.5	7	Elective	1	Semester 2
EU Corporate Tax Law	QLLM431	22.5	7	Elective	1	Semester 2
UK Taxation of Savings and Wealth	QLLM432	22.5	7	Elective	1	Semester 2
Dissertation in Tax Law	QLLM225	45	7	Compulsory	1	Semesters 1-3
Tax System Design and Policy in Emerging Economies	QLLM492	22.5	7	Elective	1	Semester 2

What Are the Entry Requirements?

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

Non-law graduates with at least a second class honours degree who have obtained a Merit (or 60 per cent) in the Common Professional Examination (CPE) or Graduate Diploma in Law (GDL) recognised by the relevant 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 apply. These are stated at <http://www.law.qmul.ac.uk/postgraduate/courses/english-language-requirements>.

How Do We Listen and Act on Your Feedback?

The Staff-Student Liaison Committee provides a formal means of communication and discussion between CCLS and its students. The committee consists of student representatives from each specialism together with appropriate representatives of the CCLS staff. It is designed to respond to the needs of students as well as act as a forum for discussing programme and module developments. The Staff-Student Liaison Committee meets regularly throughout the year.

CCLS operates a Learning and Teaching Committee that advises the Director of Taught Programmes on all matters relating to the delivery of taught programmes at school level. It monitors the application of relevant QM policies and reviews 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.

CCLS operates an Annual Programme Review (APR) of its taught postgraduate provision. APR is a continuous process of reflection and action planning which is owned by those responsible for programme delivery; the main document of reference for this process is the Taught Programmes Action Plan (TPAP), which is the summary of CCLS's work throughout the year to monitor academic standards and to improve the student experience. Student views are considered in this process through analysis of surveys and module evaluations.

Academic Support

Students will receive a comprehensive induction. Students will be 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 will be available to discuss any concerns students might have with regard to a particular module or its content.

Programme-specific Rules and Facts

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:

- Finding out if they have a specific learning difficulty like dyslexia.
- Applying for funding through the Disabled Students' Allowance (DSA).
- Arranging DSA assessments of need.

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- Special arrangements in examinations.
- Accessing loaned equipment (eg digital recorders).
- Specialist one-to-one 'study skills' tuition.
- Ensuring access to course materials in alternative formats (eg Braille).
- Providing educational support workers (eg note-takers, readers, library assistants).
- Mentoring support for students with mental health issues and conditions on the autistic spectrum.

The School of Law has a dedicated Disabilities Support Officer in place who can act as a liaison between the School and College services.

Links With Employers, Placement Opportunities and Transferable Skills

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.

Six modules on the LLM in Tax Law (International Tax Law and International Tax Law: Advanced Topics, US International Taxation and US International Taxation: Advanced Topics, EU Corporate 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.

The School of Law has a dedicated Careers group that works closely with many leading law firms and other potential employers to provide a range of career events and opportunities.

Programme Specification Approval

Person completing Programme Specification

Dr Bernard Schneider

Person responsible for management of programme

Prof Anne Flanagan and Prof Eyad Maher Dabbah

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

Date Programme Specification approved by Taught Programmes Board