



Programme Specification (PG)

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| Awarding body / institution: | Queen Mary University of London |
| Teaching institution: | Queen Mary University of London |
| Name of final award and title: | LLM in International Tax Law with SQE Preparation |
| Name of interim award(s): | Postgraduate Diploma, Postgraduate Certificate |
| Duration of study / period of registration: | 1 year full time, 2 years part time |
| Queen Mary programme code(s): | PSITX |
| 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:

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

BARBRI

Programme outline

The LLM in International Tax Law offers students the opportunity to develop their academic and professional expertise in domestic, 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 transfer pricing, indirect taxation, tax and technology, taxation and trade, tax administration and procedure and the taxation of individuals.

The programme is designed to meet the needs of practising and future tax lawyers and government officials as well as those planning to pursue further academic study of tax law. Distinctive features of the LLM in International Tax Law include the type and range of tax modules offered and the flexible structure of the programme which, together with the wide range of postgraduate law modules offered at CCLS, allow students to tailor their tax law studies.

The programme of study provides a flexible mix of classroom-based teaching (assessed by formal examinations or coursework) for taught modules as well as an optional dissertation.

SQE1 and SQE2 represent 60 credits (SQE1 = 45 credits, SQE2 = 15 credits) of the total 180 credits within this LLM. For those students who are only required to take SQE1 (*experienced, qualified lawyers with work experience in another jurisdiction, may be exempt from taking SQE2 to qualify as a Solicitor in England and Wales), these students can take an additional 15-credit

QMUL module on their chosen legal pathway specialism. SQE1 and SQE2 will prepare and enable students to take their next step to qualifying as a solicitor in England & Wales.

The SQE modules are delivered by our collaborative partner BARBRI, who have experience of preparing more than 1.3m students for practitioner qualification examinations, and have highly developed technology platforms to prepare students effectively for the mandated regulatory examinations which include multiple-choice examination formats. BARBRI bring their experienced, expert faculty, learning coaches and teaching team as part of their delivery of these modules.

Aims of the programme

The aims of the LLM in International 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.
- Broaden and deepen students' understanding of their own jurisdiction's tax system by giving them the opportunity and the tools with which to explore the international and comparative law context.
- Enable students to pursue rigorous, independent tax law research.
- Address the needs of students who wish to practise tax law, including by strengthening their analytical, professional writing, oral communication, team working and other skills.
- Ensure a balance of theoretical rigour and practical application and relevance in the examination of tax law and policy.
- Enhance the students' learning experience through regular interaction with lecturers, practitioners, visiting academics and fellow students.

The modules delivered by BARBRI will:

- Offer graduating students a practice-focused graduate programme
- Develop career/employment skills required to qualify as a solicitor in England & Wales.

What will you be expected to achieve?

Students who successfully complete the programme will be able to:

- Understand and be able to explain the key legal principles, issues and debates in domestic and international tax law and policy.
- Situate domestic tax systems in their respective legal, political, economic and social contexts and be able to compare different domestic tax systems.
- Apply their knowledge of tax law and policy to construct in-depth, original and reasonable responses to complicated issues.
- Engage critically with current research in international taxation and use research techniques to design and develop their own research, including identifying the issues which warrant researching and developing information from a broad range of primary and secondary materials.
- Recognise the standard of research and analysis expected of a postgraduate tax law student and be capable of producing research to that standard.
- Demonstrate self-direction and autonomy through the production of independent research (coursework essay and/or elective dissertation).
- Communicate clearly, effectively and comfortably on a wide range of tax topics to both specialists and non-specialists.

Upon completion of SQE1 and SQE2 students will develop skills, knowledge and behaviours to prepare them for employment and a career as a solicitor, including:

- commercial awareness;
- oral and written communication skills;
- developing career goals;
- engaging critically and reflectively with knowledge;
- building practical workplace skills (assessments will be practical skills ones as well as written 'knowledge' assessments);
- problem solving;
- understanding societal issues and challenges;
- collaboration skills;
- developing digital fluency (the course will include use of digital platforms); and
- developing flexibility and resilience.

| Academic Content: | |
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| A 1 | Students will acquire a thorough understanding of the principles and primary features of domestic and international taxation and tax systems. |
| A 2 | 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 3 | Students will be able to evaluate the practical and commercial implications of current legal and public policy debates in domestic and international taxation. |
| A 4 | Develop a thorough understanding of The Legal System of England and Wales, and be able to evaluate, synthesise, and apply its complex, constituent elements in practical scenarios of legal practice, across the mandated curriculum of knowledge, skills and behaviours required to become a solicitor in England and Wales. |

| Disciplinary Skills - able to: | |
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| 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 of domestic and international taxation to a range of commercial and transactional situations. |
| B 3 | Students will be able to effectively communicate tax issues and matters, orally and in writing, to both specialist and non-specialist audiences. |
| B 4 | Students will be able to design, develop and write organised, well-constructed and properly referenced legal research papers that clearly and critically analyse a range of tax issues. |
| B 5 | To clearly show a full understanding of, and have the ability to synthesise and evaluate, the key principles of law and practice relating to the mandated SQE areas of Functioning Legal Knowledge, and to develop and critically reflect on, the legal practice skills required to satisfy the mandated skills assessment specification of the SQE. |

| Attributes: | |
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| C 1 | Students will acquire in-depth tax specialist knowledge and be able to apply this knowledge in a critical and rigorous way. |
| C 2 | Students will be able to critically analyse primary and secondary materials, from various disciplines, that relate to international tax law and policy. |
| C 3 | Students will be able to communicate tax issues to specialist and non-specialist audiences and make arguments relating to important areas of international taxation clearly and concisely. |
| C 4 | Students will be able to work independently in this field, making use of feedback and seeking assistance where appropriate. |
| C 5 | Students will acquire the knowledge and tools to engage in continuous learning in the highly dynamic field that is taxation. |
| C 6 | Demonstrate the critical reasoning (and practical thinking) skills for evaluating and making judgements on the different options for legal service provision, clearly showing their ability to analyse complex client situations, synthesising large amounts of legal knowledge to find the best approach for clients. |

How will you learn?

Students 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 are 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 need to carry out extensive research for coursework essays, as well as the dissertation (if elected). Students are provided with access to a variety of legal resources, both physical and online, and receive training on how to use them. They have access to libraries including the QM Library at Mile End, the University of London Library at Senate House, the Institute of Advanced Legal Studies Library and the first-rate resources of other libraries with collections in London (eg, the British Library). Students have access to a wealth of online learning resources, notably online databases and electronic books and journals.

Students will use the market-leading BARBRI digital learning platform, combined with a series of live workshops, case studies, and interactive exercises to prepare for some of the practical mandated assessments in SQE1 and SQE2 preparation modules.

How will you be assessed?

Assessment is by examination, oral presentation, essays, reflective learning portfolio and/or coursework for taught modules and by dissertation (if elected).

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 comprising of:

- 90 credits compulsory modules
- 30 credits from guided elective modules
- 60 credits core modules: SQEP001 & SQE002

- 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.

- Students may elect to take SOLM914 Dissertation in Tax Law.

COMPULSORY = COMPULSORY

ELECTIVE = GUIDED ELECTIVE

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 |
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| International Tax Law in Practice | SOLM120 | 30 | 7 | Compulsory | 1 | Semester 2 |
| Tax System Design and Policy in Emerging and Developing Economies | SOLM121 | 15 | 7 | Compulsory | 1 | Semester 2 |
| Taxation of Individuals | SOLM122 | 15 | 7 | Elective | 1 | Semester 2 |
| 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 3 |
| Indirect Taxation | SOLM128 | 15 | 7 | Elective | 1 | Semester 2 |
| Transfer Pricing | SOLM129 | 30 | 7 | Compulsory | 1 | Semester 2 |
| Taxation and Trade | SOLM275 | 15 | 7 | Elective | 1 | Semester 3 |
| Tax Administration and Procedure | SOLM286 | 15 | 7 | Elective | 1 | Semester 2 |
| European Union Corporate Tax Law | SOLM325 | 15 | 7 | Compulsory | 1 | Semester 3 |
| Tax and Technology | SOLM327 | 30 | 7 | Elective | 1 | Semester 2 |
| Dissertation in Tax Law | SOLM914 | 30 | 7 | Elective | 1 | Semesters 2 & 3 |
| SQE1 Preparation Module | SQEP001 | 45 | 7 | Core | 1 | Semester 1 |
| SQE2 Preparation Module | SQEP002 | 15 | 7 | Core | 1 | Semesters 2 & 3 |

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, 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 their English language proficiency. The usual English Language Requirements for Postgraduate Law Taught Programmes apply. These may be accessed at <https://www.qmul.ac.uk/international-students/englishlanguage/requirements/postgraduate/taught>.

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

The Student Voice Committee provides a formal means of communication and discussion between the Centre and its students. The Committee consists of student representatives from each programme in the Centre together with appropriate representation of academic and administrative staff. The Committee is designed to respond to the needs of students, as well as act as a forum for discussing programme and module developments. The Committee meets regularly throughout the year.

The Centre operates a Postgraduate Taught Law Education Committee that advises its Director of Education on all matters relating to the delivery of taught programmes at the Centre, including monitoring the application of relevant QM policies. It also reviews proposals for new programmes and modules and proposed amendments to existing programmes and modules, before they are submitted to the Taught Programmes Board. Student views are incorporated in the Committee's work in various ways, such as through consideration of module experience surveys.

The Centre regularly reviews its taught postgraduate taught provision. This is a continuous process of reflection and action planning which is owned by those responsible for programme delivery. Students' views are considered in this process through analysis of the Postgraduate Taught Experience Survey and module experience surveys. This information is provided to the Faculty as part of regular censuses of the Centre's activities.

In addition, an extensive, experienced team of senior tutors (and practitioners) are available to students at our partner organisation BARBRI throughout their study of the 1-2 BARBRI Solicitors Qualifying Examination (SQE) preparation modules which the students take. Students will also be giving ongoing feedback to this tutor team at BARBRI which will be fed back into CCLS/the DoL.

What academic support is available?

Students receive a comprehensive induction. Lecturers on taught modules are available to discuss any concerns students might have with regard to the particular module or its content. Students choosing to write a dissertation 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.

Students will be supervised by BARBRI Faculty as they work their way through online course materials, managing their progress through the student dashboard, supported by the BARBRI faculty and team of learning coaches, specialising in different areas of legal practice.

Programme-specific rules and facts

Students who are already practising lawyers with the required amount of work experience in their home jurisdiction, may be exempt from SQEP002 SQE2 Preparation Module. For students who are exempt, they will be permitted to take an additional 15-credits from the modules available within the specialism.

SQEP001 and SQEP002 will be Pass/Fail and the marks will not count towards the calculation of the overall classification. The classification will be calculated using 120 credits (135 credits for exemption students) delivered by PG Law.

Four modules on the International Tax Law programme (International Tax Law in Practice, US International Taxation, 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 as an extended essay in lieu of the second or third ADIT exam paper.

Modules offered across the International Tax Law programme are accredited by the Solicitors Regulation Authority and the Bar Standards Board and confer CPD points.

Students who do not meet the requirements for the LLM will be considered for an exit award. A student will be awarded the highest applicable award for which they meet all requirements as per the Academic Regulations:

- i. Postgraduate Diploma (PGDip) in International Tax Law with SQE Preparation
- ii. Postgraduate Certificate (PGCert) in Law

How inclusive is the programme for all students, including those with disabilities?

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 you have a specific learning difficulty like dyslexia
- Applying for funding through the Disabled Students' Allowance (DSA)
- Arranging DSA assessments of need
- Examination Access Arrangements
- 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)

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 valuable employment-related skills and relevant internships and other work-related opportunities. There is a programme of co-curricular activities designed to foster professional development and networking.

Programme Specification Approval

Person completing Programme Specification:

Leonie Dos Santos

Person responsible for management of programme:

Bernard Schneider & Nigel Spencer

Date Programme Specification produced / amended by School / Institute Education Committee:

26 Feb 2025

Date Programme Specification approved by Taught Programmes Board: