

## 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
Queen Mary programme code(s):	PSTAX
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 domestic taxation and the tax systems of important tax jurisdictions, including emerging and developing jurisdictions. It also offers modules on international taxation and on specific areas of tax law such as transfer pricing, tax and technology, 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 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.

### 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, particularly from the domestic and comparative perspectives.
- 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 tax law in a comparative manner.
- 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.

### 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 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 taxation and use research techniques to design and develop their own research, including identifying the issues that 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.

#### Academic Content:

A 1	Students will acquire a thorough understanding of the principles and primary features of domestic tax systems, including their cross-border aspects.
A 2	Students will be able to understand the operation of domestic tax systems 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 cross-border taxation.

#### 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 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.

Attributes:

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 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 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.

### 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.

### How will you be assessed?

Assessment is by examination, oral presentation, essays 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 must complete 180 credits.
- Students must take at least 120 credits from the Tax Law programme, with 90 of those credits chosen from the list of compulsory electives.
- Part-time students are normally expected to take 90 credits each year of their programme, but this may be varied by special permission.
- Students may elect to take SOLM914 Dissertation in Tax Law.
- An additional dissertation (SOLM901) can be taken instead of taught modules, with special permission from the Programme Director.

**Programme Title:** Tax Law

**Postgraduate Diploma (PG Diploma)**

- Students on the PG Diploma must complete 120 taught credits.
- Part-time students are normally expected to take 60 credits each year of their programme, but this may be varied by special permission.
- Students may elect to take SOLM914 Dissertation in Tax Law.

**Postgraduate Certificate (PG Certificate)**

- Students on the PG Certificate must complete 60 taught credits.

**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	Compulsory	1	Semester 1
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	Compulsory	1	Semester 2
US International Taxation	SOLM123	30	7	Compulsory	1	Semester 1
UK Tax Law	SOLM124	30	7	Compulsory	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	Elective	1	Semester 2
Taxation and Trade	SOLM275	15	7	Elective	1	Semester 3
Tax Administration and Procedure	SOLM286	15	7	Elective	1	Semester 2

Module Title	Module Code	Credits	Level	Module Selection Status	Academic Year of Study	Semester
European Union Corporate Tax Law	SOLM325	15	7	Elective	1	Semester 3
Tax and Technology	SOLM327	30	7	Compulsory	1	Semester 2
Dissertation in Tax Law	SOLM914	30	7	Elective	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 upper second-class honours or the equivalent. Law graduates with lower second-class honours (or the equivalent) 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 percent) 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 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.

### 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.

## Programme-specific rules and facts

In order to specialise in Tax Law, LLM students must take at least 120 credits in modules on the Tax Law programme. Of those, 120 credits, at least 90 credits must be taken from the list of compulsory elective modules. LLM students can take up to 60 credits in another LLM programme.

In order to specialise in Tax Law, PG Diploma students must take at least 90 credits in modules on the Tax Law programme. PG Diploma students can take up to 30 credits in another LLM programme.

In order to specialise in International Tax Law, PG Certificate students must take all 60 credits in modules on the Tax Law programme.

Five modules on the Tax Law programme (International Tax Law and 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 Tax Law programme are accredited by the Solicitors Regulation Authority and the Bar Standards Board and confer CPD points.

## 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 they 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)
- Arranging 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:

Dr Bernard Schneider

Person responsible for management of programme:

Dr Bernard Schneider

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

December 2024

Programme Title: Tax Law

**Date Programme Specification approved by Taught  
Programmes Board:**

--