

**MASARYK UNIVERSITY**  
**Comparative Tax Law**  
**First term, 2016-2017**  
**Prof. Nicola Sartori**

**Syllabus**

Time: November 15 – 18, 2016  
Place: MASARYK UNIVERSITY  
Office Hours: Before and after class  
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**Objectives**

The objectives of this class are to acquire a knowledge of how different tax rules function in different countries to solve similar tax problems, utilizing, whenever it is possible, the economic principles of taxation.

**Structure**

The topics covered in class will generally follow the Outline and Readings handout.

**Readings and Class participation**

The required and “back up” readings are listed on the Outline and Readings handout.

The required readings are taken from the book Avi-Yonah, Sartori & Marian, *Global perspectives on income taxation law*, Oxford University Press, 2011. The required readings represent the minimum, common-denominator material that all members of the class should be knowledgeable about before the classroom discussion on the relevant topic.

The “back up” readings are just for your own benefit. I do not require you to read them, but they may be useful if you feel you did not understand the issues we dealt with in class.

**Final exam**

There will be a final exam. The final exam, given on ....., will consist of multiple-choice and true or false questions about the facts, principles, and issues of comparative tax law discussed earlier in the course, and an open question.

The final exam will be closed-book and will be based on what we deal with in class and on the required readings.

**Student Evaluation**

The course grade will be based on class participation and final exam as follows:

Class participation: 10%

Final exam: 90%