

Programme Specification

Awarding Body/Institution	Queen Mary University of London
Teaching Institution	Queen Mary University of London
Name of Final Award and Programme Title	Master of Laws (LLM) or Postgraduate Diploma in Law (PG Dip)
Name of Interim Award(s)	N/A
Duration of Study / Period of Registration	1 year FT, 2 years PT
QM Programme Code / UCAS Code(s)	M1QU
QAA Benchmark Group	N/A
FHEQ Level of Award	Level 7
Programme Accredited by	N/A
Date Programme Specification Approved	
Responsible School / Institute	School of Law

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

Centre for Commercial Law Studies

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 specialised areas of tax law 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 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 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 tax systems and of the international tax system in the relevant domestic and international contexts.
A 4	Students will understand how 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:

- 45 credits for each module taught over two terms
- 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
International Tax Law I	QLLM062	45	7	Elective	1	Semesters 1 & 2
Taxation Principles and Concepts	QLLM087	45	7	Elective	1	Semesters 1 & 2
Business Taxation	QLLM120	45	7	Elective	1	Semesters 1 & 2
European Union Tax Law	QLLM122	45	7	Elective	1	Semesters 1 & 2
Intellectual Property Taxation	QLLM162	22.5	7	Elective	1	Semester 2
Value Added Tax	QLLM163	22.5	7	Elective	1	N/A
US International Taxation	QLLM180	45	7	Elective	1	Semesters 1 & 2
Transfer Pricing	QLLM195	22.5	7	Elective	1	Semester 1
Chinese Taxation	QLLM356	22.5	7	Elective	1	N/A

What Are the Entry Requirements?

The usual admissions criteria for postgraduate law programmes apply, ie a degree in law, or a degree with substantial law content, normally of at least Upper Second Class Honours or equivalent. Law graduates with Lower Second Class Honours or equivalent who also have other legal qualifications and/or substantial professional legal experience may also qualify.

In exceptional cases, non-law graduates who have at least five years professional experience in tax law may qualify.

Evidence of English language proficiency is required.

How Do We Listen and Act on Your Feedback?

The Staff-Student Liaison Committees provide a formal means of communication and discussion between the School of Law and its students. The committee consists of student and staff representatives and 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 Committees meet regularly throughout the year.

The School of Law has Teaching and Learning Committees which advise the Directors of Taught Programmes on all matters relating to the delivery of taught programmes, 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 these committees' work in a number of ways, such as the consideration of student surveys and other feedback.

The School of Law also operates an Annual Programme Review of its taught postgraduate provision. Students' views are considered in this process through analysis of the National Student Survey and module evaluations.

Academic Support

Students have access to the following academic support mechanisms:

- Distinguished lecturers and guest lecturers.
- A dissertation supervisor.
- A tax dissertation session to assist in exploring possible dissertation topics in more detail.
- A seminar on conducting tax research.
- A Postgraduate Dissertation and Student Support Coordinator who is available to help with any academic matters that cannot be handled by the above support mechanisms.
- A Critical Thinking and Writing in Law programme.

Programme-specific Rules and Facts

The programme is governed by QM general academic regulations and LLM specific regulations. Special regulations will be requested where necessary.

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 at all campuses.

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

- Specific learning difficulties like dyslexia.
- Disabled Students' Allowance (DSA) assessments of need and applications for funding through the DSA.
- Provision of special equipment (eg digital recorders) and course materials in alternative formats (eg Braille).
- Specialist one-to-one study skills tuition.
- Educational support workers (eg note-takers, readers and library assistants).
- Special arrangements in examinations.
- Support for students with mental health issues and conditions on the autistic spectrum.

The School of Law has an academic 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.

Four modules on the LLM in Tax Law (International Tax Law, 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.

The LLM has a dedicated Careers group which 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**