



Course and Examination Fact Sheet: Spring Semester 2025

8,466: Negotiating International Treaties – The Case of the UN Framework Convention in Tax Matters

ECTS credits: 4

Overview examination/s

(binding regulations see below)

decentral - Written work, Digital, Group work group grade (65%)

Examination time: Term time

decentral - Presentation, Analog, Group work individual grade (35%)

Examination time: Term time

Attached courses

Timetable -- Language -- Lecturer

[8,466,1.00 Negotiating International Treaties – The Case of the UN Framework Convention in Tax Matters](#) -- English --
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Course information

Course prerequisites

Basic knowledge of international law.

Learning objectives

The aim of the course is to provide students with an in-depth insight into the drafting of a framework agreement. This includes in particular the process, the various actors and different aspects of the agreement. Additionally, students will also deal with special features of international tax law, which have significant impact on the negotiations.

Course content

The UN framework convention on international tax cooperation

1. Background
2. The draft terms of reference
3. Key elements of the negotiation such as
 1. Governance
 2. Dispute settlement
 3. Protocols
4. Different actors

Course structure and indications of the learning and teaching design

Kick-off meeting followed by a block course.

Students will be divided into groups of around 5 people. Each group will focus on a specific topic of the negotiations, e.g. dispute settlement or governance. They will write a paper on the subject describing the available opportunities open for negotiation.

Course literature



The course will be structured around the "terms of reference for a United Nations framework convention on international tax cooperation". Additional literature depends on the assigned subject and will be discussed during the kick-off meeting.

Additional course information

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Examination information

Examination sub part/s

1. Examination sub part (1/2)

Examination modalities

Examination type	Written work
Responsible for organisation	decentral
Examination form	Written work
Examination mode	Digital
Time of examination	Term time
Examination execution	Asynchronous
Examination location	Off Campus
Grading type	Group work group grade
Weighting	65%
Duration	--

Examination languages

Question language: English
Answer language: English

Remark

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Examination-aid rule

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.

Supplementary aids

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2. Examination sub part (2/2)

Examination modalities

Examination type	Presentation
Responsible for organisation	decentral
Examination form	Oral examination
Examination mode	Analog
Time of examination	Term time
Examination execution	Asynchronous
Examination location	On Campus
Grading type	Group work individual grade
Weighting	35%



Duration --

Examination languages

Question language: English

Answer language: English

Remark

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Examination-aid rule

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.

Supplementary aids

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Examination content

Group paper on one key issue of the UN framework convention on international tax cooperation. The groups and topics will be assigned during the kick-off.

Examination relevant literature

The terms of reference for a United Nations framework convention on international tax cooperation as well as specific literature depending on the topic. Additional literature will be mentioned during the kick-off and or on canvas.

Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW21) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 13 (Monday, 25 March 2025) are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 04 (Thursday, 23 January 2025);
- Examination information (supplementary aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 17 March 2025);
- Examination information (supplementary aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 14 (Monday, 31 March 2025);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before ending with de-registration period in CW 15 (Monday, 07 April 2025).

