

## Module Specification

### Module Summary Information

<b>1</b>	<b>Module Title</b>	Corporate Criminality and Tax Evasion
<b>2</b>	<b>Module Credits</b>	20
<b>3</b>	<b>Module Level</b>	7
<b>4</b>	<b>Module Code</b>	LAW7119

<b>5</b>	<b>Module Overview</b>
<p>This is a core Level 7 20 credit module and one of the modules that must be successfully completed in order to qualify for the LLM in International Business Law pathway. It considers the role of corporate structures and their global operations, and how these may lead to fraud, corruption and tax evasion. The role of intermediaries (such as banks, insurance companies, and law firms), tax havens, and tax evasion methods are considered in terms of how they may facilitate corporate criminality. The module will draw from case studies in various jurisdictions which offer an insight into such practices, as well as referring to the relevant law in applicable jurisdictions.</p> <p>The module aims to provide an intellectually stimulating and academically rigorous education by critically evaluating how corporations may be involved in criminal conduct. It develops a critical understanding in this area through consideration of fraud, corruption, and tax evasion as well as the role of intermediaries and tax havens. You will gain an understanding of the existing legal framework of principles, concepts, and mechanisms, as well as develop an understanding of their limitations. By understanding and applying this legal framework you will develop the ability to critically appraise its scope and limitations, and the ability to exercise good judgment in selecting and using primary and secondary sources for research.</p> <p>This module will be delivered through face-to-face teaching and VLE provision. On campus students will attend weekly student-led/tutor facilitated seminars and complete various activities. Distance learning students will complete weekly VLE activities.</p>	

<b>6</b>	<b>Indicative Content</b>
<ul style="list-style-type: none"> <li>• Introduction to theories of corporate criminal activity</li> <li>• Corporate structures and global operations</li> <li>• Intermediaries and corporations (1) banks</li> <li>• Intermediaries and corporations (2) insurance companies</li> <li>• Intermediaries and corporations (3) law firms</li> <li>• Tax havens and corporations (1) UK Overseas Territories legal framework</li> <li>• Tax havens and corporations (2) UK Overseas Territories and tax evasion methods</li> <li>• Tax havens and corporations (3) non-UK tax havens legal framework</li> <li>• Tax havens and corporations (4) non-UK tax havens and tax evasion methods</li> <li>• Tax evasion methods (1) bearer shareholders</li> <li>• Tax evasion methods (2) shell companies and beneficial owners</li> <li>• Tax evasion methods (3) trust funds</li> </ul>	

<b>7</b>	<b>Module Learning Outcomes</b>	
	<b>On successful completion of the module, students will be able to:</b>	
	<b>1</b>	Critically evaluate the nature of corporate global operations and how these may lead to corporate criminality; and the role of intermediaries, tax havens, and tax evasion methods which may facilitate corporate criminality.
	<b>2</b>	Conduct high quality independent legal research using primary and secondary sources.
	<b>3</b>	Critically evaluate conflicting sources of information.
	<b>4</b>	Deliver a high quality piece of written work showing critical understanding and knowledge of the field.

<b>8</b>	<b>Module Assessment</b>		
<b>Learning Outcome</b>			
	<b>Coursework</b>	<b>Exam</b>	<b>In-Person</b>
<b>1 – 4</b>	<b>X</b>		

<b>9</b>	<b>Breakdown Learning and Teaching Activities</b>	
<b>Learning Activities</b>	<b>Hours</b>	
<b>Scheduled Learning (SL)</b> includes lectures, practical classes and workshops, peer group learning, Graduate+, as specified in timetable	24	
<b>Directed Learning (DL)</b> includes placements, work-based learning, external visits, on-line activity, Graduate+, peer learning, as directed on VLE	24	
<b>Private Study (PS)</b> includes preparation for exams	152	
<b>Total Study Hours:</b>	200	