كلية الحقوق والعلوم السياسية بتونس
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Themes:

-Tax Law
-Environmental Law
-International Law

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Chapter One: Tax Law

Tax law is part of public law. It is an area of legal study in which public authorities, such as federal, state and municipal governments use a body of rules and procedures to assess and collect taxes within a legal context. Rates of the imposed taxes are attained via the political process inherent in these bodies of power.

Historically, people were already paying taxes. Six-thousand-year-old clay tablets were found in Iraq, containing the earliest known tax records. During the colonial period, the British settlers got new land and these lands became new sources of taxes. These taxes were especially needed to pay for wars. In 1779, the first income tax, a tax on employment income, was used by Great Britain to pay for wars against Napoleon. Later in the U.S, there was a greater need for taxes. Citizens who earned a certain amount of money were taxed to pay for the Civil war. This was the first federal income tax. It lasted until the 1870's when it was withdrawn, but new federal taxes went into effect again in 1894.

Currently, taxes are imposed on net income of individuals and corporations. The citizens and residents are taxed on worldwide income which is determined under tax accounting rules.

Examples of taxation include social security and medicare taxes which are imposed on both employers and employees (in the Us, employees were paying a tax of 6.2% of wages and in 2011, their contribution was reduced to 4.2% (Peter G. (2017, 2nd edition). 'Effective tax rates: income, payroll, corporate and estate taxes combined'; the

Property taxes which are based on the fair market value of property; and sales taxes which are imposed on the price at retail sale of some goods and services. In the U.S, each state imposes taxes to fully or partly fund its operations and activities. These taxes could be imposed on the income, transactions, transfers, importations of goods, business activities, and are generally imposed on the type of taxpayer for whom such tax base is relevant.

The taxes are one of the largest sources of income for the government. They are broadly classified into two categories: Direct and Indirect taxes.

The direct tax is paid by an individual directly to the government, such as the income tax when an individual pays an annual income tax based on their income in a particular fiscal year; wealth tax: levied on individuals or companies on the value of their assets (such as cash, shares, real estate, fixed assets, bank deposits, pension plans (as a retirement fund) during a financial year.

The indirect tax is the tax paid to the government through an intermediary. In that way, indirect taxes are transferable taxes, where the liability to pay can be shifted to others, such as the Value Added Tax (VAT).

The indirect tax includes the sales tax, which is levied on the sale of movable goods; the service tax, where all service providers are required to pay this tax; and the value added tax which is a consumption tax placed on a product and that was added at each stage of its manufacture and distribution.

Direct and indirect taxes have benefits. They contribute to the social and economic balance, they reduce inflation (when the demand for goods is aimed to pull down); however they can lead to tax evasion where individuals use fraudulent practices to evade taxes (completely or partly).

Taxes contribute significantly to generating government revenue. It is through their collection that the government takes steps towards development, progress and the well-being of the country. As such, taxes are so important as they are linked with the overall economy of any country.

Reading Comprehension:

1. Give a short definition of Tax Law.

   ……
   ……

2. Name three examples of Direct taxes and three Indirect taxes.

   ……
   ……

3. What are the advantages of imposing taxes?

   ……
   ……

4. **Tick the right alternative:**

A. How long have taxes been in existence?

   a) 200 years

   b) 6000 years

   c) Since 1779

B. Which of the following years was the first income tax imposed by Great Britain?

   a) 1215

   b) 1870

   c) 1779

C. Which of the following was the first war paid for by taxes in the United States?

a) The Revolutionary War

b) The Spanish-French War

c) The Civil War.

LANGUAGE:

1. Tick the right answer from the list below to fill in the gaps.

An old proverb says that only two things are really (1).....death and taxes. But when did taxes (2).....begin?

In the ancient world, (3) ……. Was not very high. One (4)…….. for this is because people didn't have much money to pay and that the state also did not have enough (5).....to decide fairly who should pay taxes. People did not believe that the state had an automatic (6).....To take some of their money, so the people who tried to tax them were resisted. Also, in most countries, people had to do military service as their (7).....to the state.

1. a) unmissable b)ultimate c) inevitable
2. a) actually b) in true c)in real
3. a) taxing b)taxation c)taxes
4. a) explain b) reason c) causes
5. a) capable b)qualify c)resources
6. a) Law b) right c) demand
7. a) donation b) giving c) payment

2. Match the following definitions with tax combinations.

1.Tax avoidance	a) help, allowing an individual (or a company) not to pay tax on part of their income.
2.Tax bill	b) date at which a tax begins to be applied
3.Chargeable Tax	c) tax that has to be paid by a required date.
4.Due Tax	d) a principle permitting freedom from payment of tax.(as for non-profit-making organisations)
5.Tax evasion	e) tax that may be levied on profits.
6.Tax exemption	f) illegally trying to not pay tax.
7.Tax point	g) trying legally to minimize the tax to be paid, for example by using tax loopholes (gaps in the law).
8.Tax relief	h) demand for money owed in taxes.

Answers:

1=….	2=…	3=…	4=…	5= …	6=…	7=…	8=…

3. **Replace the underlined phrases with alternative words from the box below.(There are two extra words).**

1. We're going to be taxed on money received from sales of goods or services after costs have been deducted. (a)……..
2. How long have we got until the day on which payment is required? (b).....
3. Don't forget, you'll have to pay tax by payment of part of the total sum due. (c)……
4. Profits aren't going to be greater than £ 1 million this year.

   (d)…….

Exceed - exemption - notify – instalments – due date –profits

Extra Reading: Types of Taxes

Tax systems vary widely among nations, and it is important for individuals and corporations to carefully study a new destination tax laws before earning income or doing business there. There are several and very common types of taxes:

- Income tax—A percentage of generated income that is relinquished (given up) to the state or federal government.
- Payroll tax—A percentage withheld from an employee's pay by an employer, who pays it to the government on the employee's behalf to fund Medicare and Social Security programs
- Corporate tax—A percentage of corporate profits taken as tax by the government to fund federal programs.
- Sales tax—Taxes levied on certain goods and services. It varies by jurisdiction
- Property tax—Based on the value of land and property assets.
- Tariff—Taxes on imported goods; imposed with the aim of strengthening domestic businesses.
- Estate tax—Rate applied to the fair market value (FMV) of property in one's estate at the time of death; the total estate must exceed thresholds set by state and federal governments.

Possible Approaches / Strategies

1. Improving formal employment opprtunities
2. Simplifying regulations and taxation

   such as reducing bureaucracy, untraceable transactions (therefore not taxable) or when the government levies a lot of tax on something (exp tobacco products)
3. Increasing financial inclusion, through better access to banking services.
4. Stronger enforcement of labour laws (to prevent exploitation and to protect workers' rights, in both formal and informal sectors.
5. Crackdown on corruption

   ; by promoting transparency and anti-corruption laws.
6. International cooperation

   , to combat cross-border activities.
7. Creating more inclusive and supportive environment for businesses,

   and the transition from the informal to the formal economy.

Chapter Two: Environmental Law

Environmental law is a fast-developing area affected by scientific discovery. It includes international treaties (or conventions) incorporated into national law. It constitutes the law that the states are obliged to follow or otherwise suffer sanctions from the international legal community.

The main principles framed in international environmental law are (5):

- polluter pays principle: the cost of damage is carried by the party responsible.

- precautionary principle: to act carefully where knowledge is not certain.

- sustainable development principle: to act in the best interest of future generations.

- environment impact assessment principle: to use rational planning before carrying out changes to the environment and to consider the costs of ecological effects.

- common but differentiated responsibility principle: for countries to have responsibilities for the environment, shared but different.

The critical issues of implementation and enforcement of environmental law have to be addressed within legal frameworks. Given that environmental liability can have significant financial implications.

The Center for International Environmental Law (CIEL) is a non-profit organization that uses international law and institutions to protect the environment, promote human health, and ensure a just and sustainable society. It has climate change program that works to develop and strengthen the rules within the international climate change regime, to reduce environmental abuses on the ground, to bring cases to an appropriate forum, to establish the rules that ensure verifiable emissions reductions and that conserve the biological diversity.

An international organization is Greenpeace. Its work to save whales has certainly influenced countries in their attitude to the worldwide ban on whaling.

The burning issue of the moment is, of course, climate change. Lawmakers can create international agreements that the states in the world can sign up to. Some critics mention that the international environmental agreements have done nothing to change the actual behavior of some states. The refusal of the US to sign up to the Kyoto Protocol is a case in point. Acknowledgment of the steps that the international community has taken to counter the effects of climate change and global warming is challenging; and whether these measures to protect the environment could actually be realistically enforced under international law. Some important environmental initiatives started in 1992 and paved the

way for the precautionary principle, based on the idea that 'we have nothing to lose and everything to gain from acting now'. At Rio de Janeiro, the world acknowledged the precautionary principle by adopting the United Nations Framework on climate change, stating that we must do something to protect ourselves and our children from damage, and saying that a lack of full scientific research should not stop people from taking action to make the effects of climate change less severe: Act now just in case. The environmental pressure group Greenpeace believes in this precautionary principle and that the world must act now.

With global warming, people tend to use the most extreme forecasts about the terrible effects of global warming and use them to justify the actions needed to be taken, because not to take them would pose an even greater risk. Taking steps to limit global warming actually has a major effect on the economic growth of countries.

Reading Comprehension Questions:

1. What is the Environmental law composed of?

   ……
   ……

2. Mention three goals of 'CIEL'.

   ……
   ……
   ……

3. Could the measures taken to protect the environment be enforced on the states? Give evidence.

   ……
   ……

4. What are the benefits of protecting the environment?

   ……
   ……

5. What do the underlined words in the text refer to?

   It (4th parag)…….

   them (last parag)…….

Language:

A/. **Focusing on paragraph 2, match/complete the sentences with the principles of environmental law.**

1. If you aim to meet the needs of the present without making it difficult or impossible to meet the needs of the future, this is known as the …….
2. If you make the individual or the organization that caused the environmental damage cover the cost, this is known as the ……
3. When all countries are expected to make a contribution to environmental protection, but according to their circumstances, this is known as the ……..
4. If you act to protect the environment in the case of serious harm, even though clear scientific proof of damage is not yet available, this is known as the ……..
5. If you evaluate the suitability and implications of the planned development of land, this is known as the ……

B./. Replace the underlined words and phrases with words from the box.

International environmental law is a comprehensive reference on regulations relating to environmental (1) defence and the conservation of natural resources. It covers the institutional and legal (2) structure, the (3) written and signed legal agreements between countries, customary law, and all the new case law, as well as issues like (4) agreement to carry out what is ordered, implementation, (5) ensuring that the law is obeyed, and dispute settlement. It tackles a breadth of topics: conservation of biological diversity, genetically modified organisms, (6) damage through contamination control, hazardous substances and activities, waste management and disposal, the Kyoto Protocol, and techniques for the (7) fulfilment of principles and rules such as environmental impact assessment, liability, and compensation for environmental (8) harm.

enforcement- compliance -framework – pollution- damage – treaties(conventions)- implementation – protection

C./. Match A with B. (1 extra item in B).

A	B
1. International pressure groups. 2. Treaties	a- World Bank b- Geneva Conventions c- Greenpeace

D./. Form 6 combinations. (There is one extra word in the box).

Rio – change -Conventions- League –peace - Kyoto - Declaration- of the Earth – climate – Geneva - Green- Friends - Protocol

Answers:

1…….

2 …….

3…….

4…….

5…….

6…….

Chapter 3: International Law

Warming –up Questions:

1. What do you think is International Law?
2. What is the main task of International Law?

1. International law constitutes that body of rules **which** governs the relationships between sovereign states. These rules of law emanate from the free wills of states as expressed in conventions or by usages which are generally accepted as expressing principles of law. The object of these rules is to regulate the relations between these co-existing independent communities as means of achieving common aims deemed important in the collective opinion of the international community. Since International law is the product of forces within international society; in order to understand the nature of the international legal system, it is necessary to analyze the structure and processes which function within the global society.
2. Historically although several systems of International law have existed since antiquity, contemporary international law has its origins in Medieval Europe: Arguably, the most notable historic development was the signing of the Peace of Westphalia 1648 which established an embryonic sovereign state system in Europe. Prior to its agreement, the creation of sovereign state system had been retarded by the transitional authority of the Pope in spiritual matters and the control of the Holy Roman Emperor in political concerns. In the signature of the Peace of Westphalia, the Emperor acknowledged restrictions on **his** dominion in favor of the territorial autonomy of the various nation states which had previously composed the Empire; whilst simultaneously the treaty recognized the limits of the authority of the Pope.
3. International society since then remained a pluralistic structure of sovereign states. Sovereignty in the relations between states is synonymous with independence. This independence allows states to regulate the international constitutions of **their** territories and to enter into international relations with other sovereign states.

***Comprehension Check:**

1. How can you define 'International Law'?

   .....

   .....

2. What is necessary to do to understand the nature of the international legal system?

   ……

   ……

   ……

3. What is the origin of the contemporary international law?

   ……

   ……

   ……

4. In what case can we say that sovereignty is synonymous with independence?

   ……

   ……

   ……

5. What is the relationship between law and society?

   ……

   ……

   ……..

6. What is the structure of global society?

   ……

   ……

   …….

***Say whether these statements are T/F. Justify with details from the text.**

1. The international legal system is independent of the structure of global society. (.....)
2. Various international legal systems are brand new. (.....)
3. The signing of the Peace of Westphalia in 1648 is the most striking historical event. (.....)
4. Sovereignty in the relations between states is identical with independence. (.....)

***Find words in the text meaning the same as the following:**

Tantamount:

Come out: ……

Control / adjust: ……

Remarkable / noteworthy: …….

Diversified: ……

Undeveloped / unborn: ……

***What do the underlined words in the text refer to?**

Which (pg 1): ……

His (pg 2): …….

Their (pg 3): ……

Vocabulary in Use:

***Match each definition from (a-o) associated with International Law with its synonymous expression from the box below:**

Treaty – jurisdiction- patent- infringement –entitled- presumption – forum shopping – cause of action – Renvoi – competent (with regard to a court's powers)- domicile- Nation state – Public International Law – Private International Law (also 'conflict of law') – Supranational law.

a) The law governing the rights and duties of states in relation to each other: ……

b) The laws governing the rights and duties of private individual and business entities from different legal jurisdictions:……

c) International law accepted by states as superior to their own national law (e.g. European states and the European conventions):……..

d) International agreement between different states:……..

e) The authority and power to interpret and apply the law:……..

f) A license that gives an inventor the exclusive right to make, use, or sell his/her invention for a set period of time: ……

g) Breaking the terms of law, or agreement, e.g. illegal use of someone's intellectual property:……

h) Given the right to do or have something: ……..

i) When more than one court has possible jurisdiction over a claim, choosing the court that is most likely to issue a favorable ruling (e.g. by awarding higher damages) : …….

j) The facts that give a claimant the right to sue in court:……

k) The process by which a court adopts the rules of foreign jurisdiction in any conflict of laws:……

l) The court has jurisdiction to rule on a case: …….

m) The place where a person generally lives: ……..

n) An independent state or country whose people mostly share a common identity: ……

o) The belief that something is true without having an actual proof:……

***Put the following words into the correct tense/ form.**

International law, also called public international law or law of nations, the body of legal rules, norms, and standards that(apply).....between (sovereignty) …….states and other (entity).....that (recognize/legally) …….. as international (act) …….. The term (coin).....by the English philosopher Jeremy Bentham (1748-1832).

***Supply the right form and select the correct alternative**.

According to Bentham's classic definition, international law is a (collect) …… of rules (to govern).....relations between states. It is a mark of how far international law (has evolved/has been evolving/ evolved) ……. That this original definition (omit) …… individuals and international (to organize).....-two of the most dynamic and vital elements of (modernity).....international law. (Yet /but/ Furthermore), it is no longer accurate to view international law as (simple)

……a collection of rules; (instead /rather/hence), it is (rapid) …… developing complex of rules and (influence).....… - (although / though/ in spite of) not directly binding- principles, practices; and (assert) …….coupled with (increasing).....sophisticated structures an (process) …….

Writing:

***Match a part from A with a part from B to get a coherent paragraph about International Law. Write the answers below.**

A		B	
1. International law is an independent system of law. 2. It differs from domestic legal systems 3. Also, there is no system of courts with comprehensive jurisdiction in international law 4. There is no international police force or comprehensive system of law enforcement,		a- in a number of respects b- The ICJ's jurisdiction in contentious cases is founded upon the consent of the particular states involved. c- existing outside the legal orders of particular stares d- and also there is no supreme executive authority.	
1 -->……	2 -->……	3 -->…….	4 -->……

End of Course. Time for Evaluation.