# Malta Study Abroad Summer Program 2020 Course Descriptions

### **Comparative Tax I**

Professor Bruce McGovern, South Texas College of Law Houston

Using a code created by the International Tax Program at Harvard to help developing and transitional countries, we will study the basic principles countries use to finance government. The topics that may be discussed include the tax base, source and character, assignment of income, and other matters. The class is designed to help students understand the underlying policies and different systems which governments use to finance their activities. No prior tax or other code classes are required. This course will help with any code class taken in the future.

# **Transnational Civil Litigation**

Professor Jeff Rensberger, South Texas College of Law Houston

It is increasingly important, as international commerce becomes more routine, for American lawyers to know the procedures for litigating disputes in which one or both of the parties is outside the United States (physically, or as a matter of citizenship, or both) or the events underlying the lawsuit occurred aboard. This course gives some basics of U.S. law relating to transnational litigation. At the same time, we will look at the corresponding law of the European Union for a comparative perspective. We will begin with a refresher on the U.S. law of personal jurisdiction, focusing in detail on jurisdiction in U.S. courts over foreign Defendants. We will then cover some advanced topics of federal subject matter jurisdiction relating to suits for damages arising from violations of International Law in other countries and also suits against foreign states. We will study how to effect service abroad for an action pending in a U.S. court. Finally, we will look at the problem of parallel litigation and the enforceability of foreign judgments in the U.S. and in Europe. The casebook is Zekoll, Collins, and Rutherglen, Transnational Civil Litigation (2013) (West).

#### **Entrepreneurship Law & Ethics**

Professor Tabrez Y. Ebrahim, California Western School of Law

Facebook?, Shark Tank?, Boardroom?, Startups?, \$\$\$?, & The Apprentice—"You're Fired!" This course brings Silicon Valley and real-life entrepreneurship to the CILE Summer Programs! It teaches in a fun, informative, interactive, and experiential format the legal issues in starting and operating a new business. Topics include choice of legal entity, intellectual property, financing and fundraising, and ethical considerations. The course discusses international intellectual property law (linked to the location of the course) and international fundraising strategies for launching new products or services globally. Special emphasis will be on understanding, evaluating, and quantifying risk for starting a new business in comparison to traditional legal careers. Accordingly, students will be given practical feedback on the potential and risks and with their entrepreneurial ideas based on their business model canvas and elevator pitch from a professor who has entrepreneurship experience and is a patent attorney.

## **Comparative Tax II**

Professor Kevin Yamamoto, South Texas College of Law Houston

A continuation of the course from Session I, in this class we look at how various systems tax corporations, partnerships and international transactions. The topics that may be discussed include corporate/partnership formation, distributions and liquidation, and the taxation of inbound and outbound transactions. The class is designed to help students understand the underlying policies and different systems which governments use to finance their activities. The only prerequisite is Comparative Taxation I, and no other prior tax or code classes are required. This course will help with corporations/partnerships and *any* code class taken in the future.

# **Cyberlaw: A New Jurisdiction**

Professor Natasha Variani, New England Law Boston

The past decade has seen a revolution in the way we use technology in business, commerce and our personal lives. The coming of 5G networks and advances made possible by increased speeds promise even more changes in the way individuals conduct themselves online and integrate data and technology into daily lives and habits. This course will examine the legal issues associated with a new virtual jurisdiction, as well as the ways in which our current legal tools need amendment for application in "cyberspace." In an area that is constantly redefining itself as well as its issues, students will be challenged to craft solutions using their knowledge of the law as well as their creativity and analytical skills. In this course, students will have an opportunity to build on doctrinal concepts and also practice some drafting and analysis skills.