

UG School of Law engages in student exchanges to deepen understanding of tax treaties

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The University of Ghana School of Law (UGSoL), in partnership with the Institute for Austrian and International Tax Law (Vienna University of Economics and Business) is working to deepen the appreciation and application of tax treaties among Ghanaian legal and non-legal professionals alike.

A 26-member delegation from UGSoL is currently on a two-week study visit to Vienna as part of the partnership, during which they will participate in a specialized training programme. The visit is designed to enhance the skills, broaden the knowledge, and expose participants to cutting-edge research and developments in international tax law.

Members of the delegation are predominantly post-graduate tax law students who are part of the Masters Programmes in Law introduced recently by UGSoL. Their focus is on tax treaty, which is a bilateral agreement between two countries to address issues related to double taxation of both passive and active

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as covered by their respective citizens

benefit both foreign nationals and residents, and [promote economic cooperation between two countries](#). In the current push for increased intra-Africa trade and integration, tax treaties will become increasingly crucial.

Speaking about the visit, the Dean of UGSoL, Professor Raymond Atuguba, said the School is expanding in order to become the preferred destination for, in particular, Masters Programmes in legal education. The trip, he explained, was a step in that direction, to offer critical exposure to the post-graduate students of the Tax Law, Policy and Practice programme.

Professor Atuguba said since the introduction of the Masters Programmes, student population has increased from about 600 to over 2000, faculty strength has increased from 20 to 150 lecturers from home and abroad, whilst academic programmes have expanded from 6 to 41. The School now has over 100 staff working in 13 administrative units and has graduated over 1000 Master's students.

Besides, over 50 international partnerships with top institutions for teaching and research have been built, on the crest of which more than 1000 students and faculty members will attend summer seminars at international partner universities over the next two years. To support the expansion, UGSoL is now located at five sites – No. 4 Annie Jiagge Road, Legon Campus Annex 1; No. 22 East Legon, Legon Campus Annex 2; Accra City Campus; the Original Site, Annex 3; and the new main site, the US\$25 million multi-purpose, state-of-the art UGSoL Building Complex currently under the construction.

The delegation is led by William Demitia, a lecturer and Coordinator of the Tax Law, Policy and Practice programme, He is optimistic that the study visit will offer the participants invaluable insights into various developments in the international tax arena, facilitate cross-fertilisation of ideas and improve upon their knowledge and understanding of international tax law. It will also expose participants to best practice in the field and help shape their understanding, drafting and implementation of taxation treaties.

Also on the delegation is the Head of Academic Unit of the School, George Twumasi Gyamfi.