

Syllabus

Course description

Course title	International Tax Law
Course code	25419
Scientific sector	IUS/12
Degree	Master in Accounting and Finance
Semester and academic year	2nd semester 2023/2024
Year	2
Credits	6
Modular	No

Total lecturing hours	36
Total lab hours	Not foreseen
Total exercise hours	Not foreseen
Attendance	
Prerequisites	Taxation Law
Course page	

Specific educational objectives	<p>The course aims at providing the students the main tools to understand the general principles and problems of international tax law, including e.g. issues on double taxation and double non-taxation; the role of multinationals enterprises (MNEs) within the international tax system; issues of international tax avoidance and tax evasion, among others important international tax law issues.</p> <p>The course also aims at providing a limited overview on EU direct tax law as part of the international context.</p>
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Lecturer	Prof. Gianluigi Bizioli gianluigi.bizioli@unibz.it
Scientific sector of the lecturer	IUS/12
Teaching language	English
Office hours	Please refer to the lecturer's web page
Lecturing assistant	Not foreseen
Teaching assistant	Not foreseen
Office hours	No assistant
List of topics covered	<ul style="list-style-type: none"> • General concepts: International Tax System; State sovereignty; Double Taxation and Double non-Taxation; BEPS • The OECD Model Tax Convention: General Features • Rules on the Interpretation of Tax Treaties • Subjective and Objective Scope of Application • Permanent Establishment • Specific distributive rules within the OECD Model Tax Convention:

	<ul style="list-style-type: none"> ○ Business Profits ○ Interest ○ Dividends ○ Royalties ○ Employment Income ○ Capital Gains ○ Other income ● The Methods for the Elimination of Double Taxation ● Tax Treaty Abuse ● Base Erosion and Profit Shifting (BEPS) and other current international tax developments ● Introduction to EU Tax Law: Competences, Primary Law and Secondary Law (Direct Tax Directives)
Teaching format	Frontal lectures, exercises and case-law
Learning outcomes	<p><u>Knowledge and understanding:</u></p> <ul style="list-style-type: none"> ● Knowledge and understanding of the structure and the sources of international tax law and EU tax law ● Knowledge of the traditional approach to international direct tax law and the revolution after BEPS ● Knowledge and understanding of the basic instruments and concepts of the conventional tax law <p><u>Applying knowledge and understanding:</u></p> <ul style="list-style-type: none"> ● Ability to analyse and solve cases emerging in practice, applying the appropriate concepts <p><u>Communication skills:</u></p> <ul style="list-style-type: none"> ● Ability to describe the main issues of the course <p><u>Learning skills:</u></p> <ul style="list-style-type: none"> ● Ability to apply the basic international rules in connection with the domestic ones
Assessment	Written Examination
Assessment language	English
Evaluation criteria and criteria for awarding marks	Students will be asked to deal with practical cases. The evaluation criteria focus on the structure of legal analysis, including the quality of the arguments presented and the relevance of the case-law referred to therein.
Required readings	Roy Rohatgi on International Taxation, Vol. 1, Principles, IBFD, Amsterdam, 2018, Chapters 1-6; 8-13; 15; 17-18; 21-23
Supplementary readings	Supplementary material will be provided during the course