# Syllabus

## Course description

<table>
<thead>
<tr>
<th>Course title</th>
<th>International Tax Law</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course code</td>
<td>25419</td>
</tr>
<tr>
<td>Scientific sector</td>
<td>IUS/12</td>
</tr>
<tr>
<td>Degree</td>
<td>Master in Accounting and Finance</td>
</tr>
<tr>
<td>Semester and academic year</td>
<td>2nd semester 2022/2023</td>
</tr>
<tr>
<td>Year</td>
<td>2</td>
</tr>
<tr>
<td>Credits</td>
<td>6</td>
</tr>
<tr>
<td>Modular</td>
<td>No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total lecturing hours</th>
<th>36</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total lab hours</td>
<td>Not foreseen</td>
</tr>
<tr>
<td>Total exercise hours</td>
<td>Not foreseen</td>
</tr>
<tr>
<td>Attendance</td>
<td></td>
</tr>
<tr>
<td>Prerequisites</td>
<td>Taxation Law</td>
</tr>
<tr>
<td>Course page</td>
<td></td>
</tr>
</tbody>
</table>

## Specific educational objectives

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.

The course also aims at providing a limited overview on EU direct tax law as part of the international context.

## 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

- 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:
| o Business Profits  
| o Interest  
| o Dividends  
| o Royalties  
| o Employment Income  
| o Capital Gains  
| o 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  
| Knowledge and understanding:  
| • 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  

Applying knowledge and understanding:  
• Ability to analyse and solve cases emerging in practice, applying the appropriate concepts  

Communication skills:  
• Ability to describe the main issues of the course  

Learning skills:  
• 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  
