

## Syllabus

### Course description

<b>Course title</b>	<b>International Taxation Law</b>
<b>Course code</b>	<b>25419</b>
<b>Scientific sector</b>	IUS/12
<b>Degree</b>	Master in Accounting and Finance
<b>Semester and academic year</b>	2nd semester 2024/2025
<b>Year</b>	2
<b>Credits</b>	6
<b>Modular</b>	No

<b>Total lecturing hours</b>	36
<b>Total lab hours</b>	Not foreseen
<b>Total exercise hours</b>	Not foreseen
<b>Attendance</b>	Suggested, but not required
<b>Prerequisites</b>	Tax Law
<b>Course page</b>	

<b>Specific educational objectives</b>	<p>The course aims at providing the students the main tools to understand the general principles and problems of International and European 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 and the administrative cooperation.</p> <p>On the side of the indirect taxation, the course also aims at providing the fundamental knowledge of the functioning mechanism of the consumption taxes and the EU VAT System as well as the basic concepts of the Customs duties.</p>
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<b>Lecturer</b>	
<b>Scientific sector of the lecturer</b>	IUS/12
<b>Teaching language</b>	English
<b>Office hours</b>	Please refer to the lecturer's web page
<b>Lecturing assistant</b>	Not foreseen
<b>Teaching assistant</b>	Not Foreseen
<b>Office hours</b>	No assistant
<b>List of topics covered</b>	<ul style="list-style-type: none"> <li>• General concepts: International Tax System and EU (TAX) Law; Double Taxation and Double non-Taxation and International Cooperation</li> <li>• The OECD Model Tax Convention: General Features Interpretation and Tax Treaty Abuse;</li> </ul>

	<ul style="list-style-type: none"> <li>○ Subjective and Objective Scope;</li> <li>○ Distributive rules:       <ul style="list-style-type: none"> <li>- Business Profits and Permanent Establishment;</li> <li>- Transfer pricing;</li> <li>- Dividends, Interest and Royalties;</li> <li>- Capital Gains;</li> <li>- Income of (self-employed, employed and retired) workers;</li> <li>- Other income;</li> </ul> </li> <li>○ Methods for the Elimination of Double Taxation</li> <li>● Base Erosion and Profit Shifting (BEPS), MLI and other current international tax developments;</li> <li>● Administrative cooperation:       <ul style="list-style-type: none"> <li>○ Exchange of Information;</li> <li>○ MAP and CBR.</li> </ul> </li> <li>● The Customs Duties System: basic concepts</li> <li>● The EU VAT System:       <ul style="list-style-type: none"> <li>○ Principles:</li> <li>○ Neutrality and Double Taxation and Double non-Taxation;</li> <li>○ Taxable persons and Taxable transactions (goods, services and imports);</li> <li>○ Place of supply and proxies: destination principle and other rules and Fixed establishment;</li> <li>○ Refund;</li> <li>○ VAT Warehouses;</li> <li>○ VAT in the Digital context</li> </ul> </li> </ul>
<b>Teaching format</b>	Frontal lectures and case law

<b>Learning outcomes</b>	<p><u>Knowledge and understanding:</u></p> <ul style="list-style-type: none"> <li>● Knowledge and understanding of the structure and the sources of International tax law and EU tax law.</li> <li>● Knowledge of the traditional approach to international direct tax law and the revolution after BEPS.</li> <li>● Knowledge and understanding of the basic rules and concepts embedded in the OECD Model</li> <li>● General knowledge and understanding of administrative cooperation among Tax Authorities.</li> <li>● Knowledge and understanding of the EU VAT System and consumption taxes.</li> </ul> <p><u>Applying knowledge and understanding:</u></p> <ul style="list-style-type: none"> <li>● Ability to analyze and solve cases emerging in practice, applying the appropriate concepts.</li> </ul> <p><u>Communication skills:</u></p> <ul style="list-style-type: none"> <li>● Ability to describe the main issues of the course.</li> </ul> <p><u>Learning skills:</u></p> <ul style="list-style-type: none"> <li>● Ability to apply the basic international rules in connection with the domestic ones.</li> </ul>
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<b>Assessment</b>	Written exam
<b>Assessment language</b>	English
<b>Evaluation criteria and criteria for awarding marks</b>	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.
<b>Required readings</b>	<ul style="list-style-type: none"> <li>- Introduction to the Law of Double Taxation Convention, (M. Lang), Linde Verlag, Wien, 2021, third edition, chapters 1-12, 14 and 15, pp. 1-113 and 118-126.</li> <li>- VAT in a Day, (<i>Ad van Doesum, Frank J. G. Nellen</i>), Rob Kappert, Maastricht, 2021, third edition. Free available edition at: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3867201">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3867201</a></li> </ul>
<b>Supplementary readings</b>	Supplementary material will be provided during the course