Syllabus
Course description

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

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

Specific educational objectives	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. 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.

Lecturer	Luca Sabbi 24 hours - Roberto Scalia 12 hours

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 and EU (TAX) Law; Double Taxation and Double non-Taxation and International Cooperation • The OECD Model Tax Convention: General Features Interpretation and Tax Treaty Abuse;

	o Subjective and Objective Scope;
	 o Distributive rules:
	  - Business Profits and Permanent Establishment;
	  - Transfer pricing;
	  - Dividends, Interest and Royalties;
	  - Capital Gains;
	  - Income of (self-employed, employed and retired) workers;
	  - Other income;
	 o Methods for the Elimination of Double Taxation
	• Base Erosion and Profit Shifting (BEPS), MLI and other current international tax developments;
	• Administrative cooperation:
	 o Exchange of Information;
	 o MAP and CBR.
	• The Customs Duties System: basic concepts
	• The EU VAT System:
	 o Principles:
	 o Neutrality and Double Taxation and Double non-Taxation;
	 o Taxable persons and Taxable transactions (goods, services and imports);
	 o Place of supply and proxies: destination principle and other rules and Fixed establishment;
	 o Refund;
	 o VAT Warehouses;
	 o VAT in the Digital context

Teaching format	Frontal lectures 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 rules and concepts embedded in the OECD Model • General knowledge and understanding of administrative cooperation among Tax Authorities. • Knowledge and understanding of the EU VAT System and consumption taxes. Applying knowledge and understanding: • Ability to analyze 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 exam
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	- 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. - VAT in a Day, (*Ad van Doesum*, *Frank J. G. Nellen*), Rob Kappert, Maastricht, 2021, third edition. Free available edition at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3867201
Supplementary readings	Supplementary material will be provided during the course