UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

International Tax Law

2122-2-F7701M114

Learning objectives

After this course students should be able:

- to understand the objectives of tax treaties
- to understand and apply the method for application of tax treaties
- to understand the relationship between tax treaties and (strictly) internal law
- to have knowledge of the methods for interpretation of tax treaties

Contents

The course objective is to provide knowledge of tax treaty law. This includes the relation between strictly national law and tax treaties, as well as the application and interpretation of tax treaties. Emphasis is put on the interpretation of tax treaties modelled after the OECD Model Tax Convention. Methods for transfer pricing within corporate groups will also be covered, primarily regarding the OECD Transfer Pricing Guidelines.

Detailed program

The GENERAL CONCEPTS OF INTERNATIONAL TAXATION, FUNDAMENTAL RULES ON APPLYING TAX TREATIES, ARTICLES 1, 2 AND 3 OF THE MODEL TAX CONVENTION, RESIDENCE UNDER THE TREATY, THE PERMANENT ESTABLISHMENT, INCOME FROM IMMOVABLE PROPERTY, CAPITAL GAIN, DIVIDENDS, INTEREST, ROYALTIES, INCOME FROM EMPLOYMENT, ENTERTAINERS AND SPORTPERSONS.

Prerequisites

None

Teaching methods

Lectures and case study. In case of ongoing Covid emergency classes will be held in online live mode (metodo SINCRONO).

Assessment methods

Final written exam

Textbooks and Reading Materials

OECD Model Convention on double Taxation, slides.

Semester

First semester

Teaching language

ENGLISH