UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

International Tax Law

2425-2-F7701M114

Learning objectives

The International Taxation course aims to provide students with a solid understanding of the primary tax issues that arise in the global context. Students will acquire advanced skills in international tax regulations, conflict resolution between tax jurisdictions, and the tax management of international transactions.
Specifically, the course objectives include:

1. Introducing the Fundamental Principles of International Taxation: Examine the foundational concepts of international tax law, such as tax residency, double taxation, and the methods to eliminate it, as well as the different bases of taxation employed by countries (source vs. residence principle).
2. Delving into International Conventions and Bilateral Treaties: Analyze the role of double tax treaties, with particular attention to the OECD Model. Students will study the application of treaties and their impact on individuals and corporations operating across borders.
   By the end of the course, students will be able to assess and interpret major international tax regulations and their practical applications and resolve double taxation cases.

Contents

- Scope and Objectives of OECD Model
- Tax Residence
- Permanent Establishment
- Allocation of Taxation Rights
- Elimination of Double Taxation
- Anti-Abuse Rules
- Mutual Agreement Procedure (MAP)
- Exchange of Information

Detailed program

Scope and Objectives:
• Criteria to prevent double taxation on income and wealth generated across multiple States.
• Rules to reduce the risk of tax evasion and abuse, promoting cooperation between States.

Tax Residence:
• Concept of "tax residence" in an international context.
• Criteria to resolve residence conflicts ("tie-breaker rules") in cases of dual residence.
Permanent Establishment:
• Criteria for determining significant economic presence, such as offices, facilities, construction sites, or agents.
• When a foreign enterprise is considered to have a tax presence in a State through a 'permanent establishment' (PE)
Allocation of Taxation Rights:
• Allocation of taxation rights between States based on the type of income (employment income, interest, dividends, royalties, etc.).
• "Concurrent taxation principle" with limitations and reductions to avoid double taxation.
Elimination of Double Taxation:
• Methods to eliminate double taxation through exemptions or tax credits.
• Calculation methods to prevent income from being taxed twice.
Anti-Abuse Rules:
• Provisions to counter tax avoidance, such as the “Principal Purpose Test” (PPT).
Mutual Agreement Procedure (MAP):
• Procedure for resolving tax disputes between States.
• Dialogue between tax authorities to avoid double taxation.
Exchange of Information:
• Transparency and collaboration between States through the exchange of relevant tax information.
• Confidentiality obligations and protocols to prevent the misuse of shared information.

Prerequisites

English knowledge

Teaching methods

Taught Class

Assessment methods

Multiple choice written test

Textbooks and Reading Materials

OECD Model and its Commentary

Semester

September December First Semester

Teaching language

English

Sustainable Development Goals