



International Tax Law

A.Y. 2017/2018

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Learning Objectives (Obiettivi di Apprendimento)

This course is designed to provide the full understanding of the main principles and methodologies to allocate taxing rights at international level.

Learning Targets (Risultati di apprendimento attesi)

At the end of the course students will have knowledge of the international tax rules aimed at preventing double taxation on international business and cross border transactions and of the trends for combatting international tax evasion and frauds.

Course Content (Contenuti del corso)

The course will be held mainly by prof. Marco Cerrato. Prof. Zizzo will give a lecture on Abuse of Law in the International tax context. Experienced professional from Studio Tributario e Societario - Deloitte will provide case studies on Abuse of Law and Tax Avoidance and hold a workshop focusing on Mutual Agreement Procedures.

The main part of the course is focused on the allocation rules designed by double tax conventions in order to prevent international double taxation. Attention will be paid to the role of the OECD and other international organizations in providing instruments (Model tax conventions and Commentary) aimed at preventing international double taxation. In particular, through a detailed analysis of the main items of income governed by the OECD Model Convention, the students will be dealing with the general principles of tax allocation rights. In respect to each item of income, the analysis shall start with the relevant definition and it will be concluded with some practical examples, which are intended to complete the learning path with the review of some case laws or administrative practices.

The course will also address the efforts to counteract tax avoidance, evasion and tax frauds at international level through a series of actions aimed at preventing base erosion and profit shifting (BEPS).



Course Delivery (Metodologia Didattica)

The course will run under both seminar and workshop format, which requires active students' involvement.

Participants to the classes will be supported in the analysis above through the discussion of jurisprudence and administrative cases, as well as by other practical cases and related materials.

Participation to classes is strongly recommended.

Required Readings (Materiale Didattico)

Compulsory reading (obbligatorio):

- OECD, Model Tax Convention on Income and Capital, Condensed version, 2014 (with Commentary).
- Brian J. Arnold, Michael J. McIntyre, *International tax primer*, 3d ed., Wolters Kluwer, 2016.

Course Evaluation (Modalità di valutazione)

All students should pass an oral exam. For those students attending classes, grade will duly take into consideration class participation (20%).

How to get in touch: (Contatti)

G. Zizzo: Office Hours TBD, 3rd floor Tower Building

by mail: gzizzo@liuc.it

M. Cerrato by mail: mcerrato@liuc.it

Syllabus

<p>19/9/2017 Session 1 Instructor: M. Cerrato</p>	<p>Topics International Double Taxation and General Introduction to Tax Treaty Provisions</p> <ul style="list-style-type: none"> a. Worldwide vs Territoriality Principles. Structure of the OECD MC b. The OECD Commentary c. Introduction to the UN MODEL and main differences with the OECD approach d. Introduction to allocation rules and to methods for eliminating double taxation
<p>26/9/2017 Session 2 Instructor: M. Cerrato</p>	<p>Topics The concept of residence</p> <ul style="list-style-type: none"> a. Residence of individuals b. Residence of companies
<p>29/9/2017 Session 3 Instructor: M. Cerrato</p>	<p>Topics The concept of residence Case studies</p>
<p>3/10/2017 Session 4 Instructor: M. Cerrato</p>	<p>Topics Permanent establishments "Material" permanent establishment</p>
<p>6/10/2017 Session 5 Instructor: M. Cerrato</p>	<p>Topics Permanent establishments "Agency" permanent establishment</p>
<p>10/10/2017 Session 6 Instructor: M. Cerrato</p>	<p>Topics Permanent establishments Case studies: group companies, Philip Morris Jurisprudence, BEPs, digital economy</p>

<p>17/10/2017 Session 7 Instructor: M. Cerrato</p>	<p>Topics Transfer pricing and attribution of income to Permanent establishments Art. 7 and 11 OECD Model</p>
<p>20/10/2017 Session 8 Instructor: M. Cerrato</p>	<p>Topics Investment Income Arts. 10 – 11 -12 OECD Model</p>
<p>24/10/2017 Session 9 Instructor: M. Cerrato</p>	<p>Topics Investment Income Parent/Subsidiary Directive. Interest and Royalties Directive. Beneficial ownership</p>
<p>27/10/2017 Session 10 Instructor: M. Cerrato</p>	<p>Topics Investment Income and Shipping a. Definition of capital gains b. Tax values and tax deferral c. Art. 13 OECD MC d. Participation Exemption e. Shipping, inland waterways transport and air transport (Art. 8)</p>
<p>31/10/2017 Session 11 Instructor: M. Cerrato</p>	<p>Topics Employment Income Art. 15 – 16 – 18- 19 -20 OECD MC</p>
<p>14/11/2017 Session 12 Instructor: M. Cerrato</p>	<p>Topics Income from Immovable Property and Other Income a. The Situs Principle (Art. 6 OECD MC) b. Art. 21 OECD MC</p>

<p>17/11/2017 Session 13 Instructor: M. Cerrato</p>	<p>Topics Relief from Double Taxation</p> <ul style="list-style-type: none"> a. Exemption (Art 23 A OECD MC) b. Credit (Art. 23 B OECD MC)
<p>21/11/2017 Session 14 Instructor: G. Zizzo</p>	<p>Topics Abuse of Law and Tax Treaty abuse</p> <ul style="list-style-type: none"> a. Abuse of Law b. Treaty shopping c. BEPs
<p>28/11/2017 Session 15 Instructor: Studio Tributario e Societario – Deloitte</p>	<p>Topics Abuse of Law and Tax Treaty abuse</p> <p>Case studies</p>
<p>1/12/2017 Session 16 Instructor: Studio Tributario e Societario – Deloitte</p>	<p>Topics Mutual Agreement Procedures</p> <p>Art. 25 OECD MC</p>
<p>12/12/2017 Session 17 Instructor: Studio Tributario e Societario – Deloitte</p>	<p>Topics Mutual Agreement Procedures</p> <p>Case studies</p>
<p>15/12/2017 Session 18 Instructor: M. Cerrato</p>	<p>Topics Exchange of information and assistance in the collection of taxes</p> <p>Arts 26 – 27 OECD MC</p>