

Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Internationales und Europäisches Steuerrecht
Code der Lehrveranstaltung	25419
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	GIUR-08/A
Sprache	Englisch
Studiengang	Master in Accounting und Finanzwirtschaft
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	Prof. Luca Sabbi, Luca.Sabbi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/44126 Dr. PhD. Sergio Messina, Sergio.Messina@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/54179
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Zweites Semester
Studienjahr/e	2
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	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

	<p>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.</p>
Themen der Lehrveranstaltung	<ul style="list-style-type: none"> • 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; <ul style="list-style-type: none"> o Subjective and Objective Scope; o Distributive rules: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> o Exchange of Information; o MAP and CBR. • The EU VAT System: <ul style="list-style-type: none"> o Principles: <ul style="list-style-type: none"> o Neutrality, 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 in the Digital context
Stichwörter	<p>Double Taxation and Double non-Taxation; OECD Model Tax Convention; Permanent and Fixed Establishment; Administrative Cooperation; EU Value Added Tax</p>
Empfohlene	<p>Basic knowledge of Tax Law</p>

Voraussetzungen	
Propädeutische Lehrveranstaltungen	
Unterrichtsform	Frontal lectures and case law
Anwesenheitspflicht	Suggested, but not required
Spezifische Bildungsziele und erwartete Lernergebnisse	<p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 – Knowledge and Understanding: ILO 1.1 Knowledge of the principles of tax law for defining the company’s fiscal policy, including from an international perspective ILO 1.2 Understanding the impact of taxation on corporate decision-making models</p> <p>ILO 2 – Applying Knowledge and Understanding: ILO 2.1 Ability to engage and interact critically and competently with professionals in corporate and tax law</p> <p>ILO 3 – Making Judgements: ILO 3.1 Ability to apply acquired knowledge to make managerial and operational decisions and to solve problems related to administration and finance in companies, intermediaries, and financial markets, while jointly considering multiple analytical perspectives, from economic to legal, financial, strategic, and managerial</p> <p>ILO 4 – Communication Skills: ILO 4 Ability to communicate effectively, both orally and in writing, the specialised content of individual disciplines, using different registers depending on the audience and the communicative and educational purposes, and to assess the educational impact of such communication</p> <p>ILO 5 – Learning Skills: ILO 5.1 Ability to frame a new problem systematically and to generate appropriate taxonomies ILO 5.2 Ability to develop general models based on the phenomena studied</p>
Spezifisches Bildungsziel und erwartete	Ability to examine tax issues relating to cross-border transactions

Lernergebnisse (zusätzliche Informationen)	
Art der Prüfung	Written exam ILOs assessed 1-5
Bewertungskriterien	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.
Pfichtliteratur	<p>1) 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.</p> <p>2) VAT in a Day, (<i>Ad van Doesum, Frank J. G. Nellen</i>), Rob Kappert, Maastricht, 2021, third edition. Free available edition at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3867201</p>
Weiterführende Literatur	Supplementary material will be provided during the course.
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Weniger Ungleichheiten