

# Syllabus

## *Course Description*

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| <b>Course Title</b>                   | International and EU Tax Law   |
| <b>Course Code</b>                    | 25419  |
| <b>Course Title Additional</b>        |  |
| <b>Scientific-Disciplinary Sector</b> | GIUR-08/A  |
| <b>Language</b>                       | English  |
| <b>Degree Course</b>                  | Master in Accounting and Finance   |
| <b>Other Degree Courses (Loaned)</b>  |  |
| <b>Lecturers</b>                      | <p>Prof. Luca Sabbi,<br/> Luca.Sabbi@unibz.it<br/> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/44126">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/44126</a></p> <p>Dr. PhD. Sergio Messina,<br/> Sergio.Messina@unibz.it<br/> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/54179">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/54179</a></p> |
| <b>Teaching Assistant</b>             |  |
| <b>Semester</b>                       | Second semester  |
| <b>Course Year/s</b>                  | 2  |
| <b>CP</b>                             | 6  |
| <b>Teaching Hours</b>                 | 36   |
| <b>Lab Hours</b>                      | -  |
| <b>Individual Study Hours</b>         | -  |
| <b>Planned Office Hours</b>           | 18   |
| <b>Contents Summary</b>               | <p>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.</p>  |

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|                                  | <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>  |
| <b>Course Topics</b>             | <ul style="list-style-type: none"> <li>• General concepts: International Tax System and EU (TAX) Law; Double Taxation and Double non-Taxation and International Cooperation</li> <li>• The OECD Model Tax Convention: General Features Interpretation and Tax Treaty Abuse; <ul style="list-style-type: none"> <li>o Subjective and Objective Scope;</li> <li>o Distributive rules: <ul style="list-style-type: none"> <li>- Business Profits and Permanent Establishment;</li> <li>- Transfer pricing;</li> <li>- Dividends, Interest and Royalties;</li> <li>- Capital Gains;</li> <li>- Income of (self-employed, employed and retired) workers;</li> <li>- Other income;</li> </ul> </li> <li>o Methods for the Elimination of Double Taxation</li> </ul> </li> <li>• Base Erosion and Profit Shifting (BEPS), MLI and other current international tax developments;</li> <li>• Administrative cooperation: <ul style="list-style-type: none"> <li>o Exchange of Information;</li> <li>o MAP and CBR.</li> </ul> </li> <li>• The EU VAT System: <ul style="list-style-type: none"> <li>o Principles: <ul style="list-style-type: none"> <li>o Neutrality, Double Taxation and Double non-Taxation;</li> <li>o Taxable persons and Taxable transactions (goods, services and imports);</li> <li>o Place of supply and proxies: destination principle and other rules and Fixed establishment;</li> <li>o Refund;</li> <li>o VAT in the Digital context</li> </ul> </li> </ul> </li> </ul> |
| <b>Keywords</b>                  | <p>Double Taxation and Double non-Taxation; OECD Model Tax Convention; Permanent and Fixed Establishment; Administrative Cooperation; EU Value Added Tax</p>   |
| <b>Recommended Prerequisites</b> | <p>Basic knowledge of Tax Law</p>  |
| <b>Propaedeutic Courses</b>      |  |
| <b>Teaching Format</b>           | <p>Frontal lectures and case law</p>   |
| <b>Mandatory Attendance</b>      | <p>Suggested, but not required</p>   |

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| <p><b>Specific Educational Objectives and Learning Outcomes</b></p>                    | <p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 – Knowledge and Understanding:<br/>         ILO 1.1 Knowledge of the principles of tax law for defining the company’s fiscal policy, including from an international perspective<br/>         ILO 1.2 Understanding the impact of taxation on corporate decision-making models</p> <p>ILO 2 – Applying Knowledge and Understanding:<br/>         ILO 2.1 Ability to engage and interact critically and competently with professionals in corporate and tax law</p> <p>ILO 3 – Making Judgements:<br/>         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:<br/>         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:<br/>         ILO 5.1 Ability to frame a new problem systematically and to generate appropriate taxonomies<br/>         ILO 5.2 Ability to develop general models based on the phenomena studied</p> |
| <p><b>Specific Educational Objectives and Learning Outcomes (additional info.)</b></p> | <p>Ability to examine tax issues relating to cross-border transactions</p>  |
| <p><b>Assessment</b></p>   | <p>Written exam<br/>         ILOs assessed 1-5</p>  |
| <p><b>Evaluation Criteria</b></p>  | <p>Students will be asked to deal with practical cases.<br/>         The evaluation criteria focus on the structure of legal analysis,</p>  |

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|   | including the quality of the arguments presented and the relevance of the case-law referred to therein.  |
| <b>Required Readings</b>                    | <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: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3867201">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3867201</a></p> |
| <b>Supplementary Readings</b>               | Supplementary material will be provided during the course.   |
| <b>Further Information</b>                  |  |
| <b>Sustainable Development Goals (SDGs)</b> | Reduced inequalities   |