

# Syllabus

## *Descrizione corso*

<b>Titolo insegnamento</b>	Diritto tributario internazionale ed europeo
<b>Codice insegnamento</b>	25419
<b>Titolo aggiuntivo</b>	
<b>Settore Scientifico-Disciplinare</b>	GIUR-08/A
<b>Lingua</b>	Inglese
<b>Corso di Studio</b>	Corso di laurea magistrale in Accounting e Finanza
<b>Altri Corsi di Studio (mutuati)</b>	
<b>Docenti</b>	prof. Luca Sabbi, Luca.Sabbi@unibz.it <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> dr. phd. Sergio Messina, Sergio.Messina@unibz.it <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>
<b>Assistente</b>	
<b>Semestre</b>	Secondo semestre
<b>Anno/i di corso</b>	2
<b>CFU</b>	6
<b>Ore didattica frontale</b>	36
<b>Ore di laboratorio</b>	-
<b>Ore di studio individuale</b>	-
<b>Ore di ricevimento previste</b>	18
<b>Sintesi contenuti</b>	Il corso si propone di fornire agli studenti gli strumenti principali per comprendere i principi e i problemi generali del diritto tributario internazionale ed europeo, tra cui, ad esempio, le questioni relative alla doppia imposizione e alla doppia non imposizione; il ruolo delle imprese multinazionali (MNE) all'interno del sistema fiscale internazionale; le questioni relative all'elusione e all'evasione fiscale

	<p>internazionale e la cooperazione amministrativa.</p> <p>Per quanto riguarda l'imposizione indiretta, il corso mira anche a fornire le conoscenze fondamentali del meccanismo di funzionamento delle imposte sui consumi e del sistema IVA dell'UE.</p>
<b>Argomenti dell'insegnamento</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>Parole chiave</b>	Double Taxation and Double non-Taxation; OECD Model Tax Convention; Permanent and Fixed Establishment; Administrative Cooperation; EU Value Added Tax
<b>Prerequisiti</b>	Basic knowledge of Tax Law
<b>Insegnamenti propedeutici</b>	
<b>Modalità di insegnamento</b>	Frontal lectures and case law

<b>Obbligo di frequenza</b>	Suggested, but not required
<b>Obiettivi formativi specifici e risultati di apprendimento attesi</b>	<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>
<b>Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)</b>	Ability to examine tax issues relating to cross-border transactions
<b>Modalità di esame</b>	Written exam ILOs assessed 1-5
<b>Criteri di valutazione</b>	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.
<b>Bibliografia obbligatoria</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>Bibliografia facoltativa</b>	Supplementary material will be provided during the course.
<b>Altre informazioni</b>	
<b>Obiettivi di Sviluppo Sostenibile (SDGs)</b>	Ridurre le disuguaglianze