



Name	INTERNATIONAL TAX LAW
Component Modules	-
Subject area	IUS/12
Academic year and semester	3rd year, 1st semester
Language of instruction	English
ECTS	8
Number of hours of lectures	48
Teachers	
Expected learning outcomes	<p>The course aims to provide the basic notions of EU and international tax law, in order to promote the understanding of the discipline, dynamics and problems, including application, of the tax system in relation to the taxation of transnational transactions and cases, with specific regard to business realities and commercial exchanges. All this through an examination of the general principles and institutions that regulate international taxation, the repercussions on the domestic level as well as the existing relationships between the different legal systems in terms of sources and interpretation of tax law. At the end of the course, the student will have acquired the basic knowledge of the general principles that govern EU and international tax law in order to appreciate its role with respect to the national legal system. In particular, he/she will be able to identify and distinguish the different sources of domestic, EU and international tax law as well as to resolve any conflicts that may arise, on the interpretative level, between the relevant rules on the subject, in order to arrive at a correct tax treatment of the most common cases of a transnational nature. Through the notions acquired, the student will be able to evaluate the existing links between national, EU and international tax law, in order to identify the theoretical tools pertinent to the correct setting and resolution of the problem under study.</p> <p>At the end of the course of study, the student will have acquired sufficient critical skills to be able to interpret and apply autonomously the national and EU tax rules as well as the most relevant international principles in the tax treatment of transactions and cases that present elements extraneous to the national system. They will also be able to develop autonomous interpretative judgments regarding the main cross-border tax issues and will be able to express them with an appropriate technical language.</p>
Syllabus	<ul style="list-style-type: none"> • General principles of taxation: residence, foreign income of residents and Italian income of non-residents. • The sources of EU tax law: primary law, secondary legislation and taxation. • The Court of Justice and its role in the EU tax system. • The relevance of the European Convention on Human Rights in tax matters (in particular Articles 1 of the ECHR; 6, 8, 41 and 46 of the ECHR; Article 4 of the ECHR and related leading cases). • Community freedoms, the principle of non-restriction for tax purposes and the principle of non-discrimination in taxation. • The undertaking in Community law and the rules on the prohibition of State aid in tax matters. • The harmonization of indirect taxes and the approximation of direct taxes. • The taxation of dividends, interest and royalties at EU level. • VAT in international relations. • The sources of international tax law, international conventions and their interpretation. • The taxation of dividends, interest and royalties internationally. • The problem of double taxation, the OECD Model International Convention for the Avoidance of Double Taxation and mutual agreement procedures. • The exchange of information on direct taxes and VAT. • Administrative cooperation for assessment and collection (simultaneous, joint checks and administrative cooperation in customs matters). • Evasion, avoidance, and legitimate tax savings. The international ruling. • Il transfer pricing.



	<ul style="list-style-type: none">• Il regime delle Controlled Foreign Companies. L'Action Plan dell'OCSE su "Base Erosion and Profit Shifting" (BEPS).
Teaching and learning methods	Teaching is mainly delivered through lectures. In addition to lectures, the course also involves a number of hours of interactive teaching (at least one hour for each ECTS). The teaching method, focused on the analysis of the standards and case studies related to them, will allow students to learn methodologies, tools and interpretations in an active way. This analysis will also discuss the jurisprudential interpretation of the individual rules by the judges of merit and legitimacy.
Evaluation methods	The exam is oral; it includes open questions on the entire course program and lasts at least 15 minutes. At least two questions are aimed at verifying the acquisition, by the students, of the general principles concerning corporate taxation and the individual positive and negative components of income. Students are also required to demonstrate analytical and analytical skills, and to interpret specific cases of corporate taxation and VAT, from an international point of view. Students must also be able to present their arguments in clear and technically appropriate language.
Assessment methods	The grade is out of thirty. The grade is the result of the assessment of the student's level of achievement of the established learning outcomes, their clarity of exposition, their ability to reason on the concrete case and their appropriateness of language. For the purposes of assigning the grade, all the questions have the same weight.
Prerequisites	There are no prerequisites.
Teaching materials	Haase, F., & Kofler, G. (Eds.). (2023). <i>The Oxford Handbook of International Tax Law</i> . Oxford University Press.