

Name	International Tax Law
Component modules	-
Scientific-disciplinary sector	GIUR – 08/A (ex IUS/12)
Year of course and semester of provision	3 rd year, 1 st semester
Teaching language	English
Didactic load in university formative credits	8 CFU
Number of hours of total assisted teaching activities divided between DD and ID	Delivered Didactic: 48 Interactive Didactic: 8
Lecturer	Course coordinator: Prof. Massimiliano Lanzi - Prof. Massimiliano Lanzi (course content: sanctioning dimension of International and European Tax Law) – 4 CFU - Prof.ssa Chiara Gianoncelli (course content: the birth and evolution of International Tax Law and its fundamental principles) – 4 CFU - Dott. Lorenzo Di Bari (4 hours of Interactive Didactic)
Specific learning outcomes	At the end of the course, students will have acquired a sound understanding of the main principles and dynamics of International Tax Law, with particular regard to its theoretical foundations, the allocation of the power to tax, residence-based taxation and source-based taxation, the tax treaties, the main legal instruments governing international tax cooperation, the protection of taxpayers' fundamental rights, and the mechanisms for ensuring tax compliance and countering tax offences, including administrative and criminal sanctions and international cooperation in tax enforcement. Through the knowledge and analytical tools acquired during the course, students will be able to identify and assess the main legal issues arising in the field of International Tax Law and to apply the relevant principles and legal frameworks to practical cases, including those involving the allocation of the power to tax, tax residence, cross-border tax enforcement and tax offences. By the end of the course, students will also have developed the ability to critically and independently evaluate the functioning and implementation of international and European tax law mechanisms, particularly with regard to the correct allocation of the power to tax and the balance between effective tax enforcement and the protection of individual rights. Finally, students will be able to articulate the knowledge acquired and to present legal assessments of International Tax Law issues clearly, coherently and independently, using appropriate legal terminology.
Program	The course is structured into two main parts: PART I: The first part of the course focuses on the birth and evolution of International Tax Law and its fundamental principles. It examines (i) the philosophical, political, economic and historical aspects of International Tax Law; (ii) the allocation of the power to tax on the basis of the worldwide taxation principle and the source taxation principle; (iii) inbound taxation and outbound taxation; (iv) International Organizations and, in particular, the OECD Model Tax Convention and the UN Model Tax Convention. Particular attention will be devoted to the distinction between residence-based taxation and source-based taxation, as well as the tax residence of individuals and corporations according to International Tax Law and Domestic Law. PART II: The second part of the course focuses on the sanctioning dimension of International and European Tax Law, with particular attention to the relationship between administrative and criminal

	enforcement. It examines the theoretical foundations and functions of tax sanctions, the criteria governing the criminalisation of tax misconduct, and the fundamental principles limiting the exercise of punitive powers in tax matters, including legality, foreseeability and proportionality. Particular attention will be devoted to the protection of taxpayers' fundamental rights under the ECHR and EU law, as well as to the interaction between administrative and criminal sanctions and the <i>ne bis in idem</i> principle. The course will also address the role of cooperative compliance and voluntary disclosure as alternatives or complements to punitive enforcement, together with the growing European and cross-border dimension of the fight against tax crime, including serious VAT fraud, international cooperation and the role of the European Public Prosecutor's Office (EPPO).
Types of didactic activities and relative methods of carrying them out	The course is structured around lectures integrated with simulations. Lectures are delivered in a traditional format while encouraging interaction and discussion with students. Attending students will have the opportunity to apply the knowledge acquired during the course through the analysis and presentation of selected cases drawn from the most significant European and national case law. In Part I, the cases will address some of the most important topics studied during the course, including tax residence and the allocation of the power to tax. In Part II, the cases will address some of the key issues examined during the course, including the <i>ne bis in idem</i> principle and the limits imposed by fundamental rights and general principles of law on tax enforcement at both national and European level. In both Part I and Part II, students will work in groups of four to five and will be expected to identify the relevant legal issues, critically assess the reasoning of the courts, and present their conclusions to the class.
Learning evaluation methods and criteria	The assessment methods and criteria differ for attending and non-attending students. Attending students are those who have participated in at least 70% of the lectures. Attending Students Attending students who participate into the group activities will be evaluated on the carried-out presentation, followed by a mandatory oral integration exam. The mandatory oral integration consists of an individual discussion of the group project in which the student participated, followed by one or two additional questions aimed at assessing knowledge of international tax law and the issues addressed during the course. Communication skills, learning ability, critical thinking, appropriate use of language will also be evaluated. Attending students who choose not to take part in the group project may sit for the oral exam on the entire program, under the same conditions as non-attending students. Non-Attending Students For non-attending students, the assessment consists of an oral exam covering the entire program. The exam will consist in two or three questions, at least one on the first part and one on the second part of the program.
Criteria for measuring learning and assigning the final grade	Attending Students For attending students, the final grade, expressed out of thirty, is based on the evaluation of the group project and on the mandatory oral integration. During the oral exam, each student might be first required to provide an individual discussion of the group project, in order to then proceed with a personal evaluation. The exam will then continue with the additional questions of the mandatory oral integration, aimed at assessing knowledge of international tax law. Non-Attending Students

	For non-attending students, the learning assessment results in a final grade expressed out of thirty, based on the final oral exam.
Prerequisites	Tax Law
Didactic material used and recommended didactic material	For Attending students: G. Marino, Theory and practice of international tax law, Giappichelli, 2025 (Chapters 1-2-3-4-5-6-7-9-10), in addition to the study materials (articles and case law) which will be shared by lecturers on the Classroom platform. for Non-Attending Students: - G. Marino, Theory and practice of international tax law, Giappichelli, 2025 (Chapters 1-2-3-4-5-6-7-8-9-10-11), In addition to the following articles, which will be shared with students on the Classroom platform: - R. Attard, C.E. Weffe, Towards a Taxpayers' Rights-Compliant Cross- Border Recovery of Tax Sanctions, world tax journal IBFD, 2023, 63; - M. Rodriguez-Bereijo, The ECJ's Taricco Saga on VAT Fraud: The More There Is of Mine, the Less There Is of Yours?, International VAT monitor IBFD, 2019, 70; - B. Bahceci and Selin, The Controversial Application of the ne bis in idem Rule by the European Court of Human Rights in Respect of Tax Penalties, European Taxation IBFD, 2018, 411.