

EU AND INTERNATIONAL TAX LAW

Alessio Persiani

Academic Year: 2018-2019

Semester: Second semester

Scientific area (Settore scientifico disciplinare, SSD): IUS/12

Class hours: 24 hours. In addition to class hours, the students will be required to draft a paper on a topic of the course. The students will be free to select the topic for the paper. Further details on the paper will be provided during the class hours.

Credits: 6 CFU

Language of the course: English

LEARNING OBJECTIVES

The course is aimed at providing the students with the fundamental principles of European and international tax law, focusing, in particular, on the tax aspects of international and EU law treaties. Each topic will be analyzed having regard not only to its theoretical background, but also to its practical implications, paying special attention to the main findings of the case law.

COURSE DESCRIPTION

The lectures will deal with the following topics:

- **Introduction to international taxation** (juridical double taxation, economic double taxation, residence principle, source principle)
- **International taxation and international agreements: double tax conventions** (double tax conventions aimed at elimination of double taxation, subjective and objective scope of Double Tax Conventions)
- **Double Tax Conventions and attribution of taxing powers to each Contracting State** (permanent establishment, taxation of dividends, interest and royalties, taxation of employment income, elimination of double taxation)
- **Introduction to EU tax law** (sources of EU tax law, negative and positive integration in the tax field)

- **Positive integration in the tax field and its influence on the tax regime of international agreements** (Interest and Royalties Directive, Merger Directive, Parent-Subsidiary Directive, Exchange of Information Directive, Anti-Tax Avoidance Directive; Directive proposals on taxation of digital economy)
- **Negative integration in the tax field** (the non-discrimination principle, the non-restriction principle, justifications to discriminations and restrictions)

Teaching: Lectures

Grading: Oral Exam

Office hours: in the classroom, after the lectures

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COURSE TEXTBOOK

Specific materials will be made available to students during the course