



Link Campus University

Faculty Handbook

Academic Year 2023-2024

**Ufficio Accademico
Università degli Studi
"Link Campus University"
Tel: 0640400201**

1. Syllabus

Le seguenti informazioni devono essere incluse nel programma del corso:

The following information MUST be included in the course programme:

Nome del modulo <i>Name of module</i>	International Tax Law, SSD IUS/12
Prerequisiti <i>Prerequisites</i>	Economics; Introduction of private Law; Principles of accounting
Numero di crediti <i>No. of credits</i>	9
Anno accademico <i>Academic Year</i>	Academic year 2023-2024
Obiettivi del modulo <i>Objectives of module</i>	<p>The Course on International Tax Law aims to analyze the specific rules and tax issues related to cross-border business activities in order to provide the fundamentals to become an international tax professional.</p> <p>The training program goal is to make available necessary instruments for the comprehension of the main legal arrangements that regulate the so-called international operations and related issues.</p> <p>We will pay close attention to laws and regulations developments within OECD against tax avoidance, tax evasion, base erosion and profit shifting.</p> <p>The Course aims to examine the applicable regulation, through theoretical and practical lessons, by analyzing regulatory and practice updates with a focus on the following topics, among others: multinational corporation and tax treatment of income flow; company's tax residence; the new concept of permanent establishment; transfer pricing regulation in an international context; instruments of conflict prevention and dispute resolution between States; international tax cooperation.</p>

<p>Programma dei moduli <i>Course Syllabus</i></p>	<ul style="list-style-type: none"> • General principles of International Tax Law: sources of International Tax Law, concept of international double taxation, OECD Model Tax Convention on Income and on Capital; • Multinational corporation and tax treatment of income flow; • Company's tax residence; • The new concept of permanent establishment and related issues; • Transfer pricing regulation in an international context; • Instruments for prevention of dispute between States (Advance Pricing Agreements); • Instruments for resolution of conflicts between States (Mutual Agreement Procedure according to art. 25 of the OECD Model Tax Convention); • International Cooperation: exchange of information in the tax sector.
<p>Testi obbligatori <i>Compulsory Texts</i></p>	<ul style="list-style-type: none"> • P. Valente, "International taxation and Global tax Policy - Practical Insights in a Dynamic Multilateral Environment", Eurilink University Press, Roma, 2023 • P. Valente, "Casi e Materiali di Diritto Tributario Internazionale", Roma, Eurilink University Press, 2018.
<p>Bibliografia aggiuntiva <i>Supplementary Readings</i></p>	<ul style="list-style-type: none"> • (optional) P. Valente, "Taxless Corporate Income: Balance against White Income, Grey Rules and Black Holes", European Taxation, July 2017 • (optional) P. Valente, "BEPS Action 15: Release of Multilateral Instrument", in <i>Intertax</i>, Volume 45, Issue 3, 2017 • (optional) P. Valente, "<i>Digital Revolution. Tax Revolution?</i>", in Bulletin for International Taxation, 2018 (Volume 72), No. 4a/Special Issue, published online: 26 March 2018; • (optional) P. Valente, "G7 Priorities in Taxation", in <i>Intertax</i>, Volume 45, Issue 8 & 9, 2017

	<ul style="list-style-type: none"> • (optional) P. Valente, "Bitcoin and Virtual Currencies Are Real: Are Regulators Still Virtual?", in <i>Intertax</i>, Volume 46, Issue 6 & 7, 2018 • (optional) P. Valente, "Italian Tax Authorities Action Against Fictitious Corporate Tax Residence", in <i>Intertax</i>, Volume 45, Issue 4, 2018 • (optional) P. Valente, "Spirit of Tax Law and Tax (Non-)Compliance: Reflections on Form and Substance", in <i>European Taxation</i>, January 2018 • (optional) P. Valente, "The Italian Web Tax from a National and International Perspective", in <i>European Taxation</i>, May 2018 • (optional) P. Valente, "The Data Economy: On Evaluation and Taxation" in <i>European Taxation</i>, May 2018 • (optional) P. Valente, "Geotaxation and the Digital: Janus in the Mirror", in <i>Intertax</i>, Volume 47, Issue 4, 2019 • (optional) P. Valente, "Trends in EU Tax Policy: EU's Renewed Commitment to Tax Good Governance in the EU and Beyond", in <i>Intertax</i>, Volume 49, Issue 4, 2021 				
Docenti <i>Lecturer</i>	Professor Piergiorgio Valente				
Tutor <i>Tutor</i>	Avv. Giorgio Bonanno				
Valutazione del modulo <i>Module Assessment</i>	<table> <tr> <td>Written Project</td> <td>60%</td> </tr> <tr> <td>Oral Presentation</td> <td>40%</td> </tr> </table> <p>The learning is evaluated by taking into account the degree of explanatory accuracy and critical study reached with regard to the main topics analyzed during the course.</p> <p>In particular, in order to pass the exam, the knowledge of the basic concepts and the mastery of the main issues connected to the taxation of company income at national, European and international level is required.</p>	Written Project	60%	Oral Presentation	40%
Written Project	60%				
Oral Presentation	40%				

PS: la scelta della valutazione del modulo deve essere indicata in questa sede e non potrà essere cambiata senza approvazione del Comitato Tecnico Ordinatore.

PS: the module assessment must be indicated in this context and cannot be changed without the approval of the Academic Board.