- Faculté de droit
- www.unine.ch/droit

International and European Taxation (4DR2123)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master bilingue en droit	**Cours: 2 ph**	**écrit: 2 h**	4
Master en droit	**Cours: 2 ph**	**écrit: 2 h**	4

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Printemps

Equipe enseignante:

Prof. Thierry Obrist with the intervention of representatives of the tax administration or of the tax industry.

Objectifs:

The course shall allow students to get more familiar to international and European taxation. At the end of the course, students shall be able to apply a double tax convention and to define how and where (state of source or state of residence) an income or a capital shall be taxed. They shall be able to identify tax risks in cross-border situations and find ways to mitigate the tax burden.

Contenu:

The course is divided into two main parts. The first one, that is also the largest one, presents the functioning of the OECD model tax convention. In this regard, students will learn how to apply a double tax convention and the treatment applied to different types of income such as interests, dividends and royalties, employment income or business income. Particular attention will be paid to concepts specific to international taxation such as the beneficial ownership requirement, specific and general anti-abuse provisions, the concept of source and residence, exchange of information in tax matters, etc. The second part of the course will deal with European taxation and present various issues such as the prohibition of State aids, the impact of the European freedom in the field of direct taxes and the functioning of the EU-CH tax savings convention.

Forme de l'évaluation:

2 hours long written exam.

Documentation:

Reading materials will be uploaded on Claroline.

Forme de l'enseignement:

Interactive course with many case studies and presentation of real life situations.