

- 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	oral: 15 min	4
Master en droit	Cours: 2 ph	oral: 15 min	4

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

Période d'enseignement:

- Semestre Automne

Objectifs:

In a globalized world characterized by an increasing mobility of persons and enterprises, the rules of international taxation have become of critical importance. This course aims at providing the students with a general overview of the rules of international taxation. These rules are illustrated by numerous case studies and court decisions. At the end of the course, students are expected to have a fair command of international tax law rules and should be able to apply these rules to situations involving individuals or legal entities with cross border connections.

Contenu:

The first part of the course is dedicated to the OECD Model Tax Convention (OECD MC) upon which most Swiss double taxation conventions (DTCs) are patterned. The course explores first of all the structure and mechanism of application of the OECD MC (personal scope, treaty residence, distributive rules, elimination of double taxation by the State of residence). Next, the focus is placed on key distributive rules applying to enterprises and individuals (business profits, dividends, interest, royalties, employment income, pensions, other income, etc.). Finally, the following selected issues are examined in details, (i) treaty shopping, (ii) transfer pricing, (iii) application of DTCs to hybrid entities, in particular partnerships, collective investment vehicles and trusts and, last but not least (iv) exchange of information and recent developments involving Switzerland.

The second part of the course deals with European Tax Law and its relevance on the Swiss tax system. Are in particular explored (i) European Tax Directives, (ii) Agreements concluded by Switzerland with the EU, in particular the savings agreement, (iii) recent case law rendered by the European Court of Justice (ECJ) and its relevance for Switzerland.

The course ends with a presentation by a leading international tax practitioner (private counsel or tax administration official) on a selected recent international tax issue.

Forme de l'évaluation:

Oral exam of 15 minutes involving a case study.

Documentation:

The documentation of the course consists of (i) PowerPoint slides put on line and (ii) a binder incorporating in particular scholarly articles, case law and case studies. Solutions to case studies are put on line.