

- 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 | Voir ci-dessous | 4 |
| Master en droit | Cours: 2 ph | Voir ci-dessous | 4 |

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

Période d'enseignement:

- Semestre Printemps

Equipe enseignante

OBRIST Thierry, Professeur ordinaire, with the intervention of representatives of the tax administration or of the tax industry.

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 specific international tax concepts 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 various European directives.

Forme de l'évaluation

2 hours long written exam. Students are allowed to take to the exam the OECD Model Convention and the OECD Commentary, with written references (numbers only) to relevant legal basis and highlights (colors, etc.). No computer or smart phones are allowed to the exam.

Modalités de rattrapage

Idem

Documentation

Power points documentation and reading materials (including case studies, case law, articles, extracts from the OECD Commentary, etc.) will be uploaded on Moodle.

Forme de l'enseignement

Interactive course with many case studies and presentation of real life situations. The course is held mainly in English but students are allowed to interact with the Professor in French if needed.

Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :

- Identify tax consequences of various situations

Compétences transférables

- Interpret international norms applicable to taxes