

Fundamentals – Tax Treaties course schedule - *DRAFT**

19 05 22 1200

Lectures (L), Workshops & Tutorials

* i.e. subject to change

All classes are 08.30 (sharp) – 13.00, unless indicated otherwise

This course begins with a discussion of the general aspects of the OECD Model Double Taxation Convention (policy, background and development), of the scope of the Model and the general definitions it employs, and of tax treaty interpretation. Next, the treaty attribution rules are analyzed with regard to business and professional income (Art. 7), international transportation income (Art. 8), immovable property income (Art. 6), dividends (Art. 10), interest (Art. 11), royalties (Art. 12) and capital gains (Art. 13). Subsequently, after the *intermediate exam*, attention is focused on the attribution rules for various types of employment and similar income (Art. 15 through 20), other income (Art. 21) and capital (Art. 22), and on double taxation relief (Art. 23A-B). The course is concluded by an analysis of the rules on mutual agreement and administrative assistance, and on technically complex subjects such as beneficial ownership & international tax avoidance, triangular cases, hybrid entities and by a detailed discussion of tax treaty policy issues.

Teaching is provided in a variety of forms. The core of the instruction is formed by lectures, in which the rules of the various treaty provisions are closely analyzed, including their operation and application. The lectures are supplemented by workshops where the subject matter of the lectures is reviewed, often also on the basis of cases, and by tutorials for those who need, both of which are given by Teaching Assistants (TAs).

Section 0 Fundamentals: General notions of income taxation (GN.it) & Introduction International tax law (I.itl)

L GN.it	M	30 Sep	
	Tu	1 Oct	
Workshop	Tu	1 Oct	14.00 – 18.30
L I.itl - JDT	W	2 Oct	14.00 – 18.30
Workshop	Th	3 Oct	
Tutorial	Th	3 Oct	14.00 – 18.30
L I.itl – EDT	F	4 Oct	
Workshop	F	4 Oct	14.00 – 18.30

Section 1 OECD Model: Introduction & Art. 1-4

L	M	7 Oct	
L	Tu	8 Oct	08.30 – 10.45
Workshop	W	9 Oct	
Tutorial	W	9 Oct	14.00 – 18.30

Section 2 Tax treaty interpretation & application (Art. 3.2)

L	Tu	8 Oct	11.00 – 13.00
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Section 3 Business profits (Art. 7) & permanent establishment (Art. 5)

L Intro.	Th	10 Oct	
L Advanced	F	11 Oct	
	M	14 Oct	
L Cases	Tu	15 Oct	
Workshop	Tu	15 Oct	14.00 – 18.30
	W	16 Oct	
Tutorial	W	16 Oct	14.00 – 18.30

Section 4 Dividends, interest & royalties (Art.s 10-12)

L Dividends	Th	17 Oct	
L Interest	F	18 Oct	
L Royalties	M	21 Oct	
Workshop	Tu	22 Oct	
Tutorial	Tu	22 Oct	14.00 – 18.30

Section 5 Immovable property, capital gains & capital (Art.s 6, 13, 22)

L	W	23 Oct	
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Section 6 Other income (Art. 21) & interaction with Art.s 6 and 7

L	W	23 Oct	08.30 - 11.00
<i>Workshop</i>	<i>Th</i>	<i>24 Oct</i>	
<i>Tutorial</i>	<i>Th</i>	<i>24 Oct</i>	14.00 - 18.30

EXAM PREP Q&A F 25 Oct

Intermediate Examination: Monday 28 Oct 2019, 9.00 - 13.00**Section 7 Int'l transportation income (Art. 8)**

L	W	30 Oct	
<i>Workshop</i>	<i>W</i>	<i>30 Oct</i>	14.00-17.00

MOOT COURT F 1 Nov

Section 8 Employment income (Art.s 15-20)

L	M	4 Nov	
L	Tu	5 Nov	
<i>Workshop</i>	<i>W</i>	<i>6 Nov</i>	
L Cases	<i>Th</i>	<i>7 Nov</i>	
<i>Workshop</i>	<i>F</i>	<i>8 Nov</i>	
<i>Tutorial</i>	<i>M</i>	<i>11 Nov</i>	

Fall outing: Saturday 9 Nov 2019**Section 9 Art. 23 (double taxation relief)**

L	M	11 Nov	
<i>Workshop</i>	<i>Tu</i>	<i>12 Nov</i>	
<i>Tutorial</i>	<i>W</i>	<i>12 Nov</i>	14.00 - 18.30

Section 10 Art. 24 (Non-discrimination)

L	W	13 Nov	
<i>Workshop</i>	<i>Th</i>	<i>14 Nov</i>	
<i>Tutorial</i>	<i>Th</i>	<i>14 Nov</i>	14.00 - 18.30

Section 11 Tax treaty interpretation - advanced

L	F	15 Nov	
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Section 12 Mutual Agreement & Arbitration (Art. 25)

L	M	18 Nov	
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Section 13 Administrative Assistance (Art.s 26-27)

L	Tu	19 Nov	
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Section 14 Triangular cases

L	W	20 Nov	
<i>Workshop</i>	<i>Th</i>	<i>21 Nov</i>	
<i>Tutorial</i>	<i>F</i>	<i>22 Nov</i>	

Section 15 Beneficial ownership, LoB & International tax avoidance

L	M	25 Nov	
<i>Workshop</i>	<i>Tu</i>	<i>26 Nov</i>	

EXAM PREP General WS W 27 Nov

Section 16	MLI		
	L	Th	28 Nov
Section 17	UN Model		
	L	F	29 Nov
Section 18	Tax Treaty Policy		
	L	M	2 Dec
	L	Tu	3 Dec
Section 19	Hybrid entities		
	L	W	4 Dec
	L Cases	Th	5 Nov
	<i>Workshop</i>	<i>F</i>	<i>6 Nov</i>
		<i>M</i>	<i>9 Dec</i>
EXAM PREP	<i>Q&A</i>	<i>W</i>	<i>11 Dec</i>
		<i>Th</i>	<i>12 Dec</i>

Final Examination: Monday 16 Dec 2019, 9.00 – 14.00