International and European Tax Law (fundamentals)

Prof. en charge du cours	Prof. Vikram Chand
Crédits ECTS	6
Semestre	printemps
Heures/ semaine	4
Examen	Ecrit
Description	The course is divided in two main parts. The first part of the course deals with Double Taxation Avoidance Agreements (DTAAs). The second part of the course deals with European Tax Law, in particular, the tax related relations between the European Union (EU) and Switzerland. These two parts are further elaborated below.

Taxpayers who invest outside the jurisdiction in which they reside could be subject to double taxation, that is, in their Country of residence as well as the Country of Investment. In order to eliminate double taxation and more generally in order to allocate taxing rights over various items of income, Countries enter into DTAAs with each other (also known as tax treaties). Currently, it is estimated that there are more than 3,000 tax treaties and majority of them are based on a model that has been developed by the Organization for Economic Cooperation and Development (OECD). Moreover, as a result of the recent Base Erosion and Profit Shifting Project (BEPS), the OECD has created a Multilateral Tax Instrument (MLI) to put an end to abusive tax avoidance strategies through tax treaties. The purpose of the MLI is to implement anti tax avoidance rules in DTAAs. More than 80 Countries have signed the MLI so far and as result it is expected that a huge proportion of tax treaties will be modified.

The objective of the first part of the course is to discuss the practical application of DTAAs and the MLI through several case studies. At the end of this part, the participants will have a good understanding of tax treaties from and international and Swiss standpoint. They will also be comfortable to read its various provisions, in particular, the provisions that are litigated the most.

The second part of the course, as a start, provides an overview of the EU Law as well as EU Tax Law. Then, the course discusses the impact of EU Primary Law, that is, the Fundamental Freedoms and State Aid rules on national direct tax legislations of EU Member States, especially, in light of European Courts of Justice's (ECJ) case law. Thereafter, the course provides an overview of key direct tax directives such as the Parent Subsidiary Directive (PSD), the Interest and Royalties Directive (IRD), the Merger Directive (MD), the European Anti-Tax Avoidance Directive (ATAD), the EU Tax Dispute Resolution Directive as well as the Directive on Administrative Cooperation which deals with Exchange of Information (EOI). Subsequently, EU – Swiss Tax relations will be discussed in light of the various EU-Swiss Agreements. Finally, the ongoing policy work on harmonizing the corporate tax base, that is, the Directive on Common Consolidated Corporate Tax Base will be discussed.

The objective of the second part of the course is to ensure that the students are familiar with EU Tax Law as the EU is one of the main trading partners of Switzerland. At the end of this part, the participants will have a good understanding of EU Tax Law and EU-Swiss Tax relations.

The entire course, which is an interactive course, will consist of a combination of lecturers, practical examples and case studies. The course will also contain presentations on case studies that will be made by guest lecturers who could either be members of the tax administration, experienced professionals from consulting firms, tax experts from leading multinationals as well as Professors from other universities.
Participants will be assessed by way of a two-hour written exam. The exam will consist of theoretical questions and case studies. The OECD Model Tax Convention, the Multilateral Tax Instrument and the various EU Treaties will be allowed during the exam. The use of a calculator is also permitted. Sample example questions will be uploaded on MyUnil. Moreover, one session of the course will be devoted towards answering questions concerning the exams.