**INTERNATIONAL TAX LAW**

**Lecturer: Prof. Frans Vanistendael**

Visiting Professor of Eötvös Loránd University

**(Recommended for students beyond 6 semesters)**

**Course content**

**1. Introduction**

Main features of systems of income and capital taxation

International tax rules and double and multiple taxation

Unilateral measures to reduce or eliminate double taxation

2. **Double tax conventions (DTC)**

History, objectives, structure

Integration of DTC in national law

Interpretation of tax treaties

OECD DTC:

Persons covered (art.1) - Definition of resident (art. 4)

Taxes covered

Active (business) income, PE, TP

Articles 6, 8, 10 – 22

Double taxation (art. 23 A & B)

**3. Non-discrimination**

Non-discrimination: DTC - EU

**4. Exchange of information**

OECD model of exchange of information (EOI)

EU model of EOI

FATCA (US)

FATCA impact on OECD model of EOI

Impact of new OECD model on EU model of EOI.

**Introductory reading:**

Michael Lang: Introduction to the Law of Double Taxation Conventions, published by Linde and IBFD, 2nd edition 2013.

OECD Model Tax Convention

http://www.oecd.org/ctp/treaties/2014-model-tax-convention-articles.pdf

**Course material**

The course materials are the texts of the OECD Model Tax Convention on Income and Capital and the model on exchange of information.

The lectures will be provided on slides via Neptun.

Reading lists will be provided during the course via Neptun.

**Assessment**

Examination consists of either open book (all materials allowed) questions: either a client memo on a practical case on International taxation, or a memo on a policy issue for the OECD or the UN each of not more than five sheets (10 pages) maximum to be written in a period of three hours.

**Prof. Frans Vanistendael**

Frans Vanistendael is Professor Emeritus of the Catholic University Leuven, Belgium. He taught national and international taxation (1971-2012) and was dean of the faculty (1999-2005). He was founder and president of the European Law Faculties Association, founding member of the European Association of Tax Law Professors and secretary-general of the association (2007-2013). He was a member of the Executive Committee (2001-2007) and of the Permanent Scientific Committee of IFA (2007-2013), and Director of the European Tax College (2000-2013).

Prof. Vanistendael served as cabinet adviser to several ministers of finance in Belgium, as Royal Commissioner of Tax Reform (1987), as member of the Ruding Committee on Corporate Tax Harmonisation in the EU (1992), and as consultant with the OECD, IMF and European Commission. He has written more than 400 books and articles on various tax subjects and was Editor-in-Chief of the EC Tax Review and of IBFD’s World Tax Journal until his retirement as Academic Chairman of IBFD.

(http://www.ibfd.org/IBFD-Profiles/Frans-Vanistendael)