

Course Syllabus- New standards for international taxation: Global cooperation for a Fair Tax Environment"

Language of Instruction: English

Professor: Ana de Isabel

Professor's Contact and Office Hours: 1 hour Zoom meeting will be enabled by mid seminar

Course Contact Hours: 15 hours

Recommended Credit: 2 ECTS credits

Weeks: 1

Course Prerequisites: Prior knowledge in taxation/international taxation

Language Requirements: English

Course structure: Workshop or Seminar

Course classification: Advanced

Course Description:

Further to G20 countries' mandate in 2013, the OECD has led a major project aimed at creating a consistent approach to international taxation. This project named BEPS (Base Erosion and Profit Shifting) is still under development and implementation under the so-called Inclusive Framework formed by over 135 countries. The BEPS scenario implies a globalization of international taxation aimed at tackling tax avoidance, improve the coherence of international tax rules and ensure a more transparent tax environment through the countries' cooperation at a global international level.

This course is aimed at providing the student an overall view of the BEPS project and the current international tax standards in the so-called post-BEPS era under which avoidance of double taxation to preserve global economic exchanges and tackling tax fraud have become equally relevant.

Learning Objectives:

At the end of the course, the student:

- will have acquired a global view about current international taxation standards.
- will have received an introduction to the main instruments implemented on a global basis to tackle tax avoidance as well as the relevant mechanisms to avoid double taxation.

Course Workload

The course is divided into lectures, discussions, research and practical cases. Students should be prepared to read between 50 to 150 pages per week.

Methods of Instruction:

The course includes both lectures and practices. Three-hour class sessions are normally divided into one-hour/one hour and a quarter lecture and one-hour and a half seminar with a 15 minutes' break. In the seminars and for practical cases or discussions, teamwork will be required.

Method of Assessment

Example:

Class Participation: 20 percent

Paper/Journal: 40 percent

Final Exam: 40 percent

Absence Policy

Attending class is mandatory and will be monitored daily by professors. The impact of absences on the final grade is as follows:

Absences	Penalization
Up to one (1) absence	2 points subtracted from final grade (on a 10 point scale).
Two (2) absences	The student receives an INCOMPLETE for the course

The BISS attendance policy does not distinguish between justified or unjustified absences. The student is deemed responsible to manage his/her absences.

Emergency situations (hospitalization, family emergency, etc.) will be analyzed on a case by case basis by the Academic Director of the UPF Barcelona International Summer School.

Classroom Norms:

- No food or drink is permitted.
- There will be a fifteen-minute break during the class.
- Students must come to class fully prepared.

Course Contents:

Session 1 Course description and introduction to BEPS (Monday, July. 10th)

Syllabus, assessment and readings
Introduction to the “BEPS project: origins and main guidelines”.

Session 2 International cooperation instruments (Tuesday, July 11th)

Inclusive Framework
Bilateral and multilateral conventions: global and regional
Developing countries
Tax Inspectors without borders

Session 3: International cooperation instruments to tackle tax avoidance
(I) (Wednesday, July 12th)

BEPS Actions
Redrafting of Double Tax Conventions

Session 4: International cooperation instruments to tackle tax avoidance
(II) (Thursday, July 13th)

Exchange of information and administrative cooperation instruments
Global Forum on Transparency and Exchange of Information for Tax Purposes
ATAD and DAC EU Directives

Session 5 International instruments to avoid double taxation (Friday, July.
14th)

Improvement of dispute resolution mechanisms

Required Readings: The professor will assemble a coursepack/or indicate mandatory textbooks and readings.

Recommended bibliography:

Students are encouraged to consult the following sources on their own:

A list of recommended readings will be provided two weeks before the seminar starts.
Further readings will be provided during the seminar through the online course platform.

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Last revised, January 2023