

# International Tax Law (Fall)

Instructor: Prof. Eimon Ueda

*Required (1<sup>st</sup> yr.) / Basic Subjects / 2 credits*

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The tax system is basically confined by a national border while business activities are increasingly crossing a national border, thus raising conflicts between business and tax authorities as well as between different tax jurisdictions. The international tax law is to make taxation on cross-border activities predictable for taxpayers and to allocate taxation rights fairly among different tax jurisdictions. This course will provide principles of international taxation developed to date particularly at the OECD and pick up policy practices among major tax authorities to preserve fair tax revenue. It will also deal with the current topical issues facing tax authorities related to the tax planning of multinational companies and the digital economy. The contents of lectures are structured on the basis of the experience of the lecturer in charge as an official serving the Japanese government for an extended period of time.

## Course Plan :

- 1 Introductory discussion
  - 2 Resident/non-resident
  - 3 Domestic source income/Permanent establishment
  - 4 Tax treaty
  - 5 Foreign tax credit
  - 6 Transfer Pricing (1)
  - 7 Transfer Pricing (2)
  - 8 Mutual agreement procedure and advance pricing arrangement
  - 9 Other measures to counter tax avoidance
  - 10 Base erosion and profit shifting (BEPS)
  - 11 Digitalization and tax (1)
  - 12 Digitalization and tax (2)
  - 13 International cooperation in tax administration
- Other Discussion on topical issues

## Method of Evaluation :

Evaluation will be based on a term paper and class participation.

## Textbooks :

PowerPoint slides will be used and distributed.

## Lecturer's Comments to Students :

Students will be requested to actively participate in class discussions.

It is desirable (but not strictly required) that students have basic knowledge on tax or accounting.

Please note that issues related to tariffs (import duties) are not in the scope of this course.

## Questions/Comments :

Questions will be answered via e-mails at any time.