

International Tax Law (Fall)

Instructor: Prof. Eimon Ueda

Required (1st yr.) / Basic Subjects / 2 credits

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 authorities. The international tax law is to make taxation on cross-border activities predictable for taxpayers and to allocate taxation rights fairly among different tax authorities. This course will provide principles of international taxation developed to date in particular 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.

Course Plan:

- No.1 Introductory discussion
- No.2 Residents/non-residents
- No.3 Domestic source income/Permanent establishment
- No.4 Tax convention
- No.5 Foreign tax credit
- No.6 Controlled foreign company (CFC) rules
- No.7 Transfer Pricing (1)
- No.8 Transfer Pricing (2)
- No.9 Limiting interest deductions
- No.10 VAT on cross-border services and digital goods
- No.11 Base erosion and profit shifting (BEPS) (1)
- No.12 Base erosion and profit shifting (BEPS) (2)
- No.13 International administrative cooperation
- No.14 Wrap-up discussion
- 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:

This course will be mainly comprised of lectures while class discussion will also be encouraged occasionally. Students are expected to actively participate in class discussions.

Questions/Comments:

Questions will be answered during class, by appointments or via e-mails.