International Tax Treaties (Course Only)

Scope:

This course/seminar will explore practical and theoretic issues that arise under international income tax treaties based on the OECD and United Nations Model Tax Treaties and Commentary. Almost all U.S. tax treaties and most of the treaties of its major trading partners are based on these models. Emphasis will be placed on the interpretation of tax treaties, as those issues of interpretation arise in a tax planning environment. Topics include:

- Taxation of cross-border business income;
- Taxation of cross-border income from personal services;
- Taxation of investment income;
- Taxation of e-commerce; and
- Administration cooperation between governments to curtail tax avoidance and evasion.

Only income tax issues will be addressed.

The course does not require a prior background in international tax. The only prerequisite is Taxation (or equivalent).

Course vs. Seminar:

In some years, I have taught simultaneously a course and a seminar. This year, I am offering the course only. No papers will be allowed and no directed studies.

Course Materials:

Michael J. McIntyre, INTERNATIONAL TAX TREATIES (2010) (may be purchased from my secretary, Olive Hyman).

Class Participation:

In accordance with ABA guidelines, regular attendance and class participation are expected. Frequent absence, tardiness, or nonparticipation will result in a lower grade or loss of credit. Grades in the course may be raised or lowered for class participation to the extent allowed for a course under the academic regulations (one notch up or one notch down).
Final Examination:

An open book examination of two (2) hours will be given at the end of the course. Students may take with them into the examination any books, outlines or notes they have used during the semester. Some exams from prior years are posted on the web site. The use of laptops for the exam is permitted. The exam is scheduled for Tuesday, July 13, at 4:00 p.m. to 6:00 p.m. in Room 1550. All students must take the examination.

Office Hours:

My office is located in the new building, Room 3235. I do not have scheduled office hours during the summer, but I can be reached by making an appointment with me or through my secretary.

Schedule:

This course meets on Tuesdays and Thursdays at 4:00 p.m.– 6:00 p.m. in Room 2261.

Assignment for First Class:

Read McIntyre, "Legal Nature and Effect of Tax Treaties" on web site.

http://faculty.law.wayne.edu/mcintyre/treaty_course_assign.html