Syllabus
Int’l Tax Treaties (Course Only)
(As of May 18, 2010)

All materials are contained in the book, Michael J. McIntyre, INTERNATIONAL TAX TREATIES (2010).

Classes 1 & 2 (May 25 and 27): Legal Nature of Tax Treaties

Class 3 (June 1): Treaty Benefits

Classes 4 & 5 (June 8 and TBA): Permanent Establishment and Business Profits (Note: The class previously scheduled for June 3 is canceled and will be rescheduled.)
  • OECD Commentary on Article 5
  • OECD Proposal
  • UN Proposal on Article 14
  • Philip Morris Case (2002), Italian S. Ct., translated by Dr. Marco Greggi, University of Ferrar

Classes 6 and 7 (June 10 and 15): Investment and Other Income

Class 8 (June 17): Tax Planning Problems, 1-3

Class 9 (June 22): Services Income
  • OECD, Discussion Draft on the Application of Article 17 (Artistes and Sportsmen) of the OECD Model Tax Convention (2010).

Class 10 (June 24): Double Taxation Relief

Class 11 (June 29): Information Exchange UN Report on Revision of Article 26
  • UN Proposed Commentary, para. 1-3 (skim)
  • UN Proposed Commentary, para. 4-7 (skim)
  • Geneva Slides (2007) 2x, 6x
  • Article 26 OECD (2005)
  • Levin bill to required disclosure of beneficial owners of corporate shares

Class 12 (July 1): Dispute Resolution UN Dispute Resolution paper
  • McIntyre paper

Class 13 (July 6): Tax Planning Problems, 4-6