

<p style="text-align: center;"><b>Syllabus</b> <b>Int'l Tax Treaties (Course and Seminar)</b> (As of January 5, 2013)</p>
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All materials are contained in the book, Michael J. McIntyre, INTERNATIONAL TAX TREATIES (2013).

Classes 1 & 2 (January 8 & 15): Legal Nature of Tax Treaties

Class 3 (January 22): Treaty Benefits

Classes 4 & 5 (January 29 & February 5): Permanent Establishment and Business Profits

- 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 & 7 (February 12 & 19): Investment and Other Income

Class 8 (February 26): Tax Planning Problems, 1-3

Class 9 (March 5): Services Income

- OECD, Discussion Draft on the Application of Article 17 (Artistes and Sportsmen) of the OECD Model Tax Convention (2010).

Class 10 (March 19): Double Taxation Relief

Class 11 (March 26): Information Exchange

- Levin bill to required disclosure of beneficial owners of corporate shares

Class 12 (April 2): Dispute Resolution UN Dispute Resolution paper

- McIntyre paper
- US-France Protocol (2009)
- US-France Memo of Understanding (2009)

Class 13 (April 9): Tax Planning Problems, 4-6