

Course name (Chinese):

Course name (English):

International Tax Treaty

Credits/class hours:

2/36

Introduction (Chinese):

OECD UN

Introduction (English):

Based on text of OECD and UN Model Convention and practice of double tax agreements signed between different countries, this course will introduce main issues of international tax law, such as the definition and scope of the concept of international tax law, theory and practice of tax jurisdiction, the structural content of double taxation conventions, the rules of taxation reconciliation of cross-border business profit and their application issues, the rules of taxation reconciliation on cross-border personal service, investment and property transfer income and their issues, foreign tax credit, elimination of international tax discrimination, tax treaty abuse issues, mutual agreement procedure and international tax arbitration, etc..

Teaching method:

lecture, case study, discussion

Examination method:

term paper, close book or open book exam

Reference:

1. " " 2008
2. Roy Rohatgi, Basic International Taxation, 2nd edi., BNA Int. Inc., 2005.
3. Kevin Holmes, International Tax Policy and Double Tax Treaties An Introduction to Principles and Application, IBFD Publications BV, 2007.