

INTERNATIONAL TAX LAW

I Semester, Professor Irene Pellecchia (irene.pellecchia1@unimib.it)

24 hours - Cfu: 3

Tax law is the foundation of taxation. It sets out the parameters of the subject and regulates the balance between the taxpayer and the government. The purpose of the course is to explain the skeleton of tax law as contained and applied in different Countries (intra and extra Europe). Moreover, this course aims to compare the different tax regimes and to explain the solutions to avoid double taxation.

Text-books:

AVI-YONAH-SARTORI-MARIAN, *Global perspectives on income taxation law*, Oxford University Press, 2011

REUVEN AVI-YONAH, *International Tax as International Law*, Cambridge tax law series, 2007

GEOFFREY-DAVIES, *Principles of tax law*, Thomson, 2008

The final evaluation will be based on an oral discussion on the topics emerged in the course.

Irene Pellecchia is a researcher of Tax Law at the University of Milan - Bicocca, School of Law. She obtained a PhD in Tax Law at University of Milan-Bicocca. Her studies are orientated to the tax proceeding and to the tax process. She focuses on to the taxpayer.