



Prof. Michael Alan LIVINGSTON
Rutgers-Camden School of Law, Camden, NJ - USA
IUSS Copernicus Visiting Scientist 2017

PROGRAMMA SEMINARIALE

	<p>Ciclo di lezioni "International Tax Law" Dipartimento di Giurisprudenza Corso Ercole I d'Este, 37</p>
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PROGRAMMA DEL CICLO DI LEZIONI

AIM OF THE COURSE:

This class will cover the basic principles of international taxation using the international tax rules of the United States as a model, but also discussing other countries when relevant.

As background for our discussion of international tax, we will also discuss basic principles of the income tax and how these vary in different countries.

Finally, we will have a very brief discussion of comparative tax law.

INSTRUCTORS:

The instructor is Professor Michael Alan Livingston, who is a visiting scholar at the university, and the assistant is Xeniya Yeroshenko, who is completing an advanced degree.

READINGS:

The principal book for the course is Reuven Avi-Yonah, International Tax as International Law (Cambridge University Press 2007).

We are also placing on reserve Avi-Yonah, Sartori, and Marian, Global Perspectives on Income Taxation Law (Oxford 2011), and may place other books on reserve as the term progresses.

I will also circulate questions in advance of each week's classes to provide a stimulus for discussion and ensure that we are all on the same level.

SCHEDULE:

The class meets for a total of 40 hours, with the regular hours being Monday Tuesday and Wednesday 16:00-18:00.

The following is a tentative indication of the course schedule and the topics to be covered (we may go faster or slower depending on the progress of the class, and there may be additional readings as the course progresses)

Parte I Prof. Livingston			
Data e ora	Titolo lezione	Lecture raccomandate	Ore
27/02/2017 h. 16:00-18:00	Review of Basic Income Tax Concept	//	2
28/02/2017 h. 16:00-18:00			2
01/03/2017 h. 16:00-18:00			2
TOTALE ORE			6

Parte II Prof. Livingston			
06/03/2017 h. 16:00-18:00	International Tax Law: A General Overview	Avi-Yonah, International Tax as International Law (ITIL) pagg 1-21	2
07/03/2017 h. 16:00-18:00			2
08/03/2017 h. 16:00-18:00			2
TOTALE ORE			6

Parte III			
Prof. Livingston			
Data e ora	Titolo lezione	Lecture raccomandate	Ore
13/03/2017 h. 16:00-18:00	Jurisdiction and Source Rules	ITIL, pagg 22-63	2
14/03/2017 h. 16:00-18:00			2
15/03/2017 h. 16:00-18:00			2
TOTALE ORE			6

Parte IV			
Prof. Livingston and Xeniya Yeroshenko			
21/03/2017 h. 16:00-18:00	Taxation of Nonresidents ("Imbound")	ITIL, pagg 64-101	2
28/03/2017 h. 16:00-18:00			2
TOTALE ORE			4

Parte V			
Prof. Livingston			
03/04/2017 h. 10:00-12:00	Taxation of Residents ("Outbound")	ITIL, pagg 124-168	2
05/04/2017 h. 10:00-12:00			2
TOTALE ORE			4

Parte VI			
Prof. Livingston and Xeniya Yeroshenko			
10/04/2017 h. 10:00-12:00	Transfer Pricing, Tax Treaties, and Tax Planning	ITIL, pagg 102-123 and ITIL, pagg 169-188	2
11/04/2017 h. 10:00-12:00			2
12/04/2017 h. 10:00-12:00			2
TOTALE ORE			6

Parte VII Prof. Livingston			
Data e ora	Titolo lezione	Lecture raccomandate	Ore
26/04/2017 h. 10:00-12:00	Comparative Tax and Exam Review	Avi-Yonah, Sartori, and Marion, Global Perspectives on Income Taxation Law, pagg 1-16; Review previous materials	2
02/05/2017 h. 10:00-12:00			2
03/05/2017 h. 10:00-12:00			2
TOTALE ORE			6

Seminari Prof. Livingston Dipartimento di Giurisprudenza Corso Ercole I d'Este, 37		
Data e ora	Titolo Seminario	Ore
27/04/2017 h. 15:00-17:00	Internationa Law	2
02/05/2017 h. 15:00-17:00	Italian Race Laws	2
TOTALE ORE		4