

Course name (Chinese):

国际税收条约法

Course name (English):

International Tax Treaty

Credits/class hours:

2/36

Introduction (Chinese):

本课程以 OECD 和 UN 税收协定范本文本及各国签订的税收协定实践为基础，介绍国际税法概念与范围、税收管辖权的理论与实践、国际税收条约的结构内容与国内税法的关系、跨国营业利润课税协调规则与适用问题、跨国投资所得课税协调规则与适用问题、跨国劳务所得课税协调规则与适用问题、跨国财产收益的课税协调规则与适用问题、外国税收抵免制度、消除税收歧视待遇、滥用税收协定问题、国际税务协助问题、相互协商程序与国际税收仲裁等主要国际税法问题。

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:

教师主讲，案例分析、学生参与讨论 lecture, case study, discussion

Examination method:

课程论文、闭卷或开卷考试 term paper, close book or open book exam

Reference:

1. 廖益新主编：《国际税法学》（普通高等教育“十一五”国家级规划教材），高等教育出版社 2008 年版。
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.

其它授课教师就各专题指定阅读参考的有关文献资料。