UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
International Tax Law

Academic Year 2023/2024

1. Organic Unit

Faculty of Law

2. Course

LAW

3. Cycle

1st

4. Course Unit

International Tax Law (02342)

5. Scientific Area

6. Curricular Year

4th

7. Type of Curricular Unit / Semester

2nd Semester

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8. Class type and workload (work time)

Theoretical classes:	30,00
Practical classes:	15,00
Theoretical-Practical Classes	
Tutorial Guidance:	20,00

9. ECTS Credits

6,00

10. Scientific Area Coordinator

11. Regent

Prof. Doutor VASCO ANTÓNIO BRANCO GUIMARÃES

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

To know, understand and apply the concepts of International Tax Law trough the study of the OECD Model Convention.

15. Specific Objectives

To understand: 1. Why do DTA exist?; 2. The advantages of DTA in investment and economic development; 3. The techics and concepts of international negotiations of DTA; 4. The Multilateral Convention; 5. The various forms of eliminating the juridical double taxation per source of revenue.

16. Skills to be acquired

Knowlegde of the rules and fundamental principles of international Tax Law and ability to understand the relevant tax norms applicable.

17. Teaching Methodology

The teaching/learning process will be divided in three parts: 1. The theoretical part realized trough the exposition/lecture of the structural matters and themes; 2. A tutorial part dedicated to the presentation of oral exposure of research and enlightenment of doubts over the theoretical part; 3. A practical approach dedicated to the resolution of Cases of International Tax Law .

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18. Course Unit Program

I - The scope of International Tax Law; 1. Law limits; 2. the connection elements: a) Subjective and objective; b) Complex and simple. Their application to diverse types of revenue and fortune.
II - The ITL sources.1. Taxation of revenue: a) taxation of residents: The principle of universal appliance; b) Taxation of non residents; c) the principle of territoriality.
III - The conventional regime in taxation of revenue. 1.Definition of competence 2. Scope of the Rules of application. 3. The definition of resident in the OECD Model Convention. 4. The concept of permanent establishment in OECD Model Convention.
IV - Taxation of companies profits, navigation companies, independent workers, dependent work.
V - The competence of the source State: immovable propriety gains; capital gains; Artists and sport persons (athletes).
VI - Limited competence of the source States; dividends; interests, and royalties.
VII - Competence of the residence State: a. exemption method. b. deduction method.
VIII - Limited competence of the Sate of residence: a. Reimbursement method; b. Deduction method.
IX - The Multilateral Convention.
X - The fiscal harmonization and the DTA.

19. Assessment Methods

The evaluation is based on the performance of oral and written research works/papers sent by internet resources and the attending of written presencial exams on AC and final exams.

20. Didactic Resources

Available resources on the Library and mediateca at the University.

21. Sustainability Objectives

Specific and technical knowledge helps to create competence and assurance in the professionals and discover vocations in specialized areas contributing for a better understanding and matching of the atitude in relation to the need and adjustment to Sustainability.

22. Keywords

International Tax Law.
Double taxation.
Fiscal harmonization

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23. Main Bibliography

Author(s):	Alberto Xavier		
Title:	Direito Tributário Internacional		
Edition:	2a edição	Year:	2018
Local:	Coimbra		
Publisher:	Almedina		

Author(s):	Manuel Pires		
Title:	Da dupla Tributação Internacional		
Edition:	1a Edição	Year:	1984
Local:	Lisboa		
Publisher:	DGI		

Author(s):	Ana Paula Dourado		
Title:	A tributação dos rendimentos de capitais: a harmonização na comunidade europeia		
Edition:		Year:	1998
Local:	Lisboa		
Publisher:	DGI- CEF		

24. Complementary Bibliography

Author(s):	Maria Celeste Cardona		
Title:	O conceito de estabelecimento estável		
Edition:	CCTF 171	Year:	1998
Local:			
Publisher:	DGI - CEF		

Author(s):	Maria Celeste Cardona		
Title:	Uma Política Fiscal para o séc. XXI		
Edition:		Year:	2001
Local:			
Publisher:	Fisco		

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Título / Title	Course Unit Program 'DIREITO INTERNACIONAL FISCAL': Academic Year 2023/2024
Autor / Author	Prof. Doutor VASCO ANTÓNIO BRANCO GUIMARÃES
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
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