

Level of Studies: Doctoral Academic Studies		
Course Title: CONFLICT OF LAWS IN INTERNATIONAL TAX LAW		
Lecturers: prof. dr Dejan Popović, prof. dr Gordana Ilić-Popov		
Course status: elective for the specific module of Public finances and financial law		
ECTS points: 10		
Prerequisite:		
Course objectives The aim of this course is to allow the candidate to widen and deepen his/her knowledge in the very complex field of international tax law and, especially, international double taxation and to form solid legal basis for the interpretation and application of provisions contained in the conventions for the avoidance of double taxation of income and capital.		
Course outcome Candidate is expected to reach the level of knowledge which enables him/her to independently analyse all aspects of tax jurisdictions conflicts, especially in present circumstances when the Republic of Serbia endeavors to intensify its economic and financial relations on the world's market, as well as to conduct independent original scientific research.		
Course content International double taxation (notion, causes, connecting factors); Allocation rules in International Tax Law; Methods for the prevention or elimination of double taxation; Unilateral measures for the prevention of double taxation; International measures for the prevention of double taxation; Interpretation of international conventions; Relationship between conventions for the avoidance of double taxation and national material law; Bilateral treaties on the avoidance of double taxation and the OECD Model Convention on Taxes on Income and Capital; Analysis and commentary of the provisions of treaties for avoidance of double taxation; Elimination of detrimental effects of international economic double taxation (Transfer Pricing).		
Recommended literature: Dejan Popović, Svetislav Kostić, Ugovori Srbije o izbegavanju dvostrukog oporezivanja (pravni okvir i tumačenje), CEKOS IN, Belgrade 2009; Manuel Pires, International Juridical Double Taxation of Income, Kluwer, Deventer 1990; <i>Tax Treaties and Domestic Law</i> , ed. by Guglielmo Maisto, IBFD, Amsterdam 2006; Frank Engelen, Interpretation of Tax Treaties under International Law, IBFD, Amsterdam 2004; Dejan Popović, <i>Poresko pravo</i> (Chapter Conflicts of Tax Jurisdictions), Pravni fakultet Univerziteta u Beogradu, Belgrade 2012; Model Tax Convention on Income and on Capital, OECD, Paris 2008; Smernice OECD za primenu pravila o transfernim cenama za multinacionalna preduzeća i poreske uprave, Srpsko fiskalno društvo, Belgrade 2010; United Nations Model Double Taxation Convention between Developed and Developing Countries, United Nations, New York 1999; Dejan Dabetić, Republika Srbija i izbegavanje dvostrukog oporezivanja, Računovodstvo, Belgrade 2008; Klaus Vogel, <i>Klaus Vogel on Double Taxation Conventions</i> , Kluwer Law International, London 1997; Arnold A. Knechtel, <i>Basic Problems in International Fiscal Law</i> , Kluwer, Deventer 1979; Tax Co-operation 2009: Towards a Level Playing Field, OECD, Paris 2009.		
Number of active lecturing classes	Lectures: 75	Student research:
Lecturing methods: lectures, consultations.		
Grading (maximum score 100)		
Activities during the semester: 30 points		
Oral exam: 70 points		