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<th><strong>Program:</strong> Master Academic Studies</th>
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<tr>
<td><strong>Course title:</strong> <strong>INTERNATIONAL TAX TREATY LAW</strong></td>
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<td><strong>Lecturers:</strong> Prof. Dr. Dejan Popović, Prof. Dr. Gordana Ilić-Popov, Doc. Dr. Miloš Milošević, Doc. Dr. Svetislav V. Kostić</td>
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<td><strong>Status of the course:</strong> Elective</td>
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<td><strong>Duration and schedule of the lectures:</strong> One semester; summer semester</td>
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<td><strong>Overall number of lectures (practice included):</strong> 15</td>
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<td><strong>ECTS points:</strong> 10</td>
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**Course objectives:** After completing the course, students will gain in-depth knowledge on the crucial matters from the complex field of international taxation and form solid legal basis for interpretation and application of provisions of the conventions on the avoidance of double taxation of income and capital. Apart from conventions on the avoidance of double taxation, students will have the opportunity to learn about tax relevant provisions of WTO law, bilateral agreements on economic cooperation and free trade, as well as bilateral investment treaties.

**Course outcome:**
Upon the successful completion of the course, students will be equipped for critical analysis and contemplation of numerous aspects of conflicts of jurisdictions, especially at times when Serbia is opening its economy, attracting foreign investment and endeavors to minimize the extent of tax avoidance through the abuse of conventions on the avoidance of double taxation, while also being obligated, in line with the provisions of the Stabilization and Association Agreement with the EU and its member states, to bring in line its network of conventions on the avoidance of double taxation with the latest versions of the OECD Model-convention on taxes on income and capital. Additionally, students will gain insight into one, insufficiently explored segment of international tax law – the one stemming from numerous and diverse provisions of international commercial agreements (WTO law, bilateral agreements on economic cooperation and free trade, as well as bilateral investment treaties).

**Course content (syllabus):**

I. **INTERNATIONAL DOUBLE TAXATION (notion, causes, consequences)**

International taxation of income of individuals within the Serbian legal framework; International taxation of income of legal entities within the Serbian legal framework; International taxation of property within the Serbian legal framework. Methods for the prevention/elimination of double taxation (in general). Unilateral measures for the prevention/elimination of double taxation within the Serbian legal framework.

II. **INTERNATIONAL MEASURES FOR THE PREVENTION OF DOUBLE TAXATION**

Conventions on the avoidance of double taxation. Model-conventions on the avoidance of double taxation (in general): OECD Model-convention, UN Model-convention, Serbian Model-convention. Relationship between the conventions on the avoidance of double taxation and national material law.

III. **APPLICATION AND INTERPRETATION OF CONVENTIONS ON THE AVOIDANCE OF DOUBLE TAXATION**

General provisions of conventions on the avoidance of double taxation (art. 1, 2, 3 and 4 OECD/UN Model-convention). Definition and concept of Permanent Establishment (art. 5 and 7 OECD/UN Model-convention). Taxation of independent personal services (art. 14 UN Model-convention). Associated enterprises – arm’s length principle (art. 9 OECD/UN Model-convention). Taxation of income from immovable property (art. 6 OECD/UN Model-convention). Taxation of income from international traffic (art. 8 OECD/UN Model-convention). Taxation of dividends, interest and royalties (art. 10, 11 and 12 OECD/UN Model-convention). Taxation of capital gains (art. 13 OECD/UN Model-convention). Taxation of employment income (art. 15 OECD/UN Model-convention). Taxation of directors fees, entertainers' and sportspersons' income, pensions, government service income, income of students and members of diplomatic missions or consular posts (art. 16, 17, 18, 19, 20 and 28 (27) OECD/UN Model-convention). Taxation of other income (art. 21 OECD/UN Model-convention). Taxation of capital (art. 22 OECD/UN Model-convention). Elimination of double taxation (art. 23 A and B OECD/UN Model-convention). Non-discrimination (art. 24 OECD/UN Model-convention). Mutual Agreement Procedure and Exchange of information (art. 25, 26 OECD/UN Model-convention). Assistance in the collection of taxes, Territorial extension (art. 27 and 29 OECD Model-convention).
IV. TAX ASPECTS OF INTERNATIONAL COMMERCIAL AGREEMENTS

Tax aspects of WTO law. Tax aspects of bilateral agreements on economic cooperation and free trade. Tax aspects of bilateral investment treaties.

V. FUNDAMENTALS OF INTERNATIONAL TAX PLANNING

Introduction to the techniques of international tax planning. Abuse of conventions on the avoidance of double taxation and the principle of facticity in Serbian tax law. Transfer pricing and thin capitalization rules. BEPS (Base erosion and profit shifting) project.

Literature

- Dejan Popović, Poresko pravo (Chapter „Sukob poreskih zakona“), Pravni fakultet Univerziteta u Belgradu, Belgrade 2017.
- Dejan Popović, Svetislav Kostić, Ugovori Srbije o izbegavanju dvostrukog oporezivanja (pravni okvir i tumačenje), CEKOS IN, Belgrade 2009.
- Smernice OECD za primenu pravila o transfernim cennama za multinacionalna preduzeća i poreske uprave, Srpsko fiskalno društvo, Belgrade 2010.

Lecturing methods: Lectures, study groups, consultations, seminar papers and essays, case study, power-point presentations.

Grading (maximum score 100)

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<tr>
<th>Activities during the semester</th>
<th>Points</th>
<th>Final exam</th>
<th>Points</th>
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<tr>
<th>Lectures</th>
<th>max 10</th>
<th>oral exam</th>
<th>max 50</th>
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<tr>
<td>successfully defended seminar paper</td>
<td>max 30</td>
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<td>other activities, as graded by the lecturer</td>
<td>max 10</td>
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