

Program: <i>Undergraduate Academic Studies</i>
Course title (English): INTERNATIONAL TAX TREATY LAW
Level of studies: Bachelor
Lecturers: Prof. Dr. Dejan Popović, Prof. Dr. Gordana Ilić-Popov, Doc. Dr. Miloš Milošević, Doc. Dr. Svetislav V Kostić
Course status: Elective, 8 th semester
Duration and schedule of the lectures: One semester (4 th year, 8 th semester)
Number of lectures per week (practice included): 2
Overall number of lectures (practice included): 26
ECTS points: 2
Condition: Attended lectures of Tax Law Course
Course objectives: After completing the course, students will gain 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.
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.
Course content: (syllabus): <ol style="list-style-type: none"> 1. International double taxation (notion, causes, consequences). 2. and 3. International taxation of income of individuals in Serbian tax law. International taxation of income of legal entities in Serbian tax law. International taxation of property in Serbian tax law. 4. and 5. Methods for the prevention/elimination of double taxation (in general). Unilateral measures for the prevention/elimination of double taxation in Serbian tax law. 6. 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. 7. and 8. Application and interpretation of conventions on the avoidance of double taxation (art. 1, 2, 3 and 4 OECD/UN Model-convention). 9. and 10. Definition and concept of Permanent Establishment (art. 5 and 7 OECD/UN Model-convention). Taxation of independent personal services (art. 14 UN Model-convention). 11. Associated enterprises – arm's length principle (art. 9 OECD/UN Model-convention). 12. Taxation of income from immovable property (art. 6 OECD/UN Model-convention). Taxation of income from international traffic (art. 8 OECD/UN Model-convention). 13. and 14. 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). 15. and 16. Taxation of employment income (art. 15 OECD/UN Model-convention). 17. 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)

18.	Taxation of other income (art. 21 OECD/UN Model-convention). Taxation of capital (art. 22 OECD/UN Model-convention).
19.	Elimination of double taxation (art. 23 A and B OECD/UN Model-convention).
20.	Non-discrimination (art. 24 OECD/UN Model-convention).
21.	Mutual Agreement Procedure and the 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).
22. and 23.	International tax planning and the abuse of conventions on the avoidance of double taxation.
24. and 25.	Conventions on the avoidance of double taxation in the field of indirect taxes – identifying the problem and existing suggestions.
26.	Conventions on the avoidance of double taxation of inheritance and gifts.
Literature	
Mandatory: Dejan Popović, Gordana Ilić-Popov, Miloš Milošević i Svetislav V. Kostić, <i>Uvod u pravo međunarodnih poreskih ugovora</i> (expected – up to 150 pages), Belgrade 2018.	
Additional: Dejan Popović, <i>Poresko pravo</i> (Chapter „Sukob poreskih zakona“), Pravni fakultet Univerziteta u Beogradu, Belgrade 2013.	
Dejan Popović, Svetislav Kostić, <i>Ugovori Srbije o izbegavanju dvostrukog oporezivanja (pravni okvir i tumačenje)</i> , CEKOS IN, Belgrade 2009.	
<i>OECD Model Tax Convention on Income and on Capital 2014</i> , OECD, Paris 2014.	
Lecturing methods: Lectures, study groups, consultations, seminar papers and essays, <i>case study</i> , <i>power-point</i> presentations.	