



## Syllabus

Academic Year	2026/2027
Program	Global Law
Course	International Taxation
Term	I semester
Year	3
SSD	IUS/12
Credits	6

### INSTRUCTIONAL GOALS

The course aims to provide students with the main elements of international taxation as a specific area of tax law. At the end of the course, students will have acquired a specific professionalism in the field of international taxation and will be able to identify the correct tax treatment of ordinary and extraordinary international transactions from the point of view of direct and indirect taxes.

### INTENDED LEARNING OUTCOMES

They describe what a learner is expected to know, understand and be able to demonstrate after completion of a learning path.

**Knowledge and understanding:** Students will learn about the basic principles and notions (e.g., that of permanent establishment, characteristics of residence status, etc.) of international taxation, delving into the tax aspects of ordinary and extraordinary business operations.

**Applying knowledge and understanding:** Students will be able to identify international regulatory sources applicable to income holders and, in particular, to the operations of corporations, as well as to apply current law and practice to case studies of ordinary and extraordinary transactions and tax planning.

**Making judgments:** Students will be able to critically evaluate international taxation issues, identifying and solving problems related to tax of cross-border transactions or to conflicts between different tax jurisdictions.

**Communications Skills:** Students will acquire appropriate language and vocabulary and they will be able to communicate their analyses and findings clearly and persuasively, either in writing or orally, regarding international taxation.



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	<b>Learning skills:</b> Students will be able to analyze the international tax cases independently and critically, from the point of view of direct and indirect taxation, and to identify the regulatory sources and practices applicable to them.
Pre-requisites	None
Course content	<ul style="list-style-type: none"><li>• Introduction to International Tax Law</li><li>• General Principles of International Taxation</li><li>• Fiscal and extrafiscal policies and their repercussions in the international context</li><li>• Sources and main notions of International Taxation</li><li>• The relevant normative framework</li><li>• Typology of international tax regulations</li><li>• International taxation of companies and groups of companies</li><li>• International tax planning</li><li>• Overview on the subject of legal relations, procedure and international disputes</li></ul>
Reference Books	P. Pistone (2021), International Tax Law (Giappichelli). Slides and additional teaching materials on Luiss Learn.
Teaching Methods	Frontal lectures Case analysis
Assessment	Working groups (30%) Mid-term written exam (30%) Final oral exam (40%)

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