

開講科目名	International Taxation				
担当教員	齋藤 彰、James Claxton、Zhu Yansheng			開講区分	単位数
				後期	1.0単位
ナンバリングコード		曜日・時限	他	時間割コード	2J572

#### 授業のテーマ

In the context of current economic globalization, much attention has been paid to double taxation and double non-taxation of internationalized income and profits earned by enterprises and individuals who are engaged in transnational business. The development and application of international tax rules, especially tax treaties and tax anti-avoidance rules, has become a key area to be focused on for tax scholars, law professionals, multinational enterprises, and governments. Therefore, international tax law is of increasing importance for law school students who have a plan to be involved in transnational business.

#### 授業の到達目標

The course is aimed to introduce to students main regimes and mechanisms of international tax law and their operation in practice.

#### 授業の概要と計画

Based on the text of the OECD Model and the UN Model Tax Convention, double tax treaties signed bilaterally among countries, including tax treaty of China and Japan, this course, including eight 90-minute lectures, will introduce main issues of international tax law as follows:

1. Jurisdiction to tax, International Investment, double taxation and double non-taxation;
2. Role and structure of tax treaty;
3. Permanent establishment and the attribution of business profits;
4. Affiliates and transfer pricing rules;
5. Subsidiaries and Controlled foreign company rules (CFC rules);
6. Interest deduction and thin capitalization rules (Thin Cap rules);
7. Tax avoidance and general anti-avoidance rules (GAAR);
8. Tax challenges of digital economy.

#### 成績評価方法

Course participation: 20%  
Presentation: 30%  
Term paper: 50%

#### 成績評価基準

#### 履修上の注意（関連科目情報）

Please read the assigned materials and prepare the proposed questions before each lecture.

## 事前・事後学修

1. Jurisdiction to tax, International Investment, double taxation and double non-taxation;  
Lang, pp. 27-31; pp. 64-69.
2. Role and structure of tax treaty;  
Lang, pp. 32-63; pp. 70-75; pp.88-142; pp. 149-161;
3. Permanent establishment and the attribution of business profits;  
Lang, pp. 91-97;  
OECD/G20 Base Erosion and Profit Shifting Project - Final Reports, Action 7, October 2015.
4. Affiliates and transfer pricing rules;  
Lang, pp.146-148;  
OECD/G20 Base Erosion and Profit Shifting Project - Final Reports, Action 8-10, Action 13, October 2015.
5. Subsidiaries and Controlled foreign company rules (CFC rules);  
Lang, pp.99-102;  
OECD/G20 Base Erosion and Profit Shifting Project - Final Reports, Action 3, October 2015.
6. Interest deduction and Thin capitalization rules (Thin Cap rules);  
Lang, pp.103-104;  
OECD/G20 Base Erosion and Profit Shifting Project - Final Reports, Action 4, October 2015.
7. Tax avoidance and general anti-avoidance rules (GAAR);  
Lang, pp.64-69; pp. 76-87;  
OECD/G20 Base Erosion and Profit Shifting Project - Final Reports, Action 2, Action 6, October 2015.
8. Tax challenges of digital economy.  
OECD/G20 Base Erosion and Profit Shifting Project - Final Reports, Action 1, October 2015.

## オフィスアワー・連絡先

## 学生へのメッセージ

Teaching devices in lectures: lecture delivering, case study, and presentation.

## 今年度の工夫

## 教科書

Introduction to the Law of Double Taxation Conventions, 2nd edition / Michael Lang : IBFD/Linde ,2013 ,ISBN:

## 参考書・参考資料等

International Tax Policy and Double Tax Treaties : An Introduction to Principles and Application / Kevin Holmes :  
IBFD Publications BV ,2007 ,ISBN:  
International Tax Primer, Second edition / Brian J. Arnold, Michael J. McIntyre : Kluwer Law International ,2002  
, ISBN:  
OECD Model Tax Convention and its Commentary (2014) / : , , ISBN:

## 授業における使用言語

英語

## キーワード

International tax treaty; Allocation of taxing rights; Elimination of double taxation; Tax anti- avoidance