



UZH, Faculty of Law, Chair in Swiss, European and International Tax Law
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List of Topics International Tax Policy Seminar (HS 25)

International Tax Law

1. Historical perspectives and critical assessments of key principles in international taxation.
2. Unique challenges faced by developing countries in international tax policy.
3. Examination of global tax governance, emphasizing the roles of international organizations like the OECD, UN, IMF, World Bank, and WTO in setting standards.
4. Analysis of recent debates on implementing global minimum tax regimes.
5. Exploration of digital taxation, including proposals for taxing digital business models, challenges in defining digital presence, and efforts for international consensus on market taxation.
6. Evolution and future considerations of the arm's length principle.
7. Evaluation of tax incentives and their role in investment promotion.
8. Review of the UN initiative on introducing wealth taxation for billionaires.
9. Strategies for enhancing tax compliance and enforcement, such as cooperative compliance programs.

EU Tax Law

1. The EU Tax Decluttering Initiative, in particular the Anti-Tax Avoidance Directive (ATAD) and the Directive on Administrative Cooperation (DAC)
2. Taxation of Corporate Dividends in the EU (Parent-Subsidiary Directive) with an Optional Comparison to Third Countries' Experiences (e.g., U.S., India, Australia, Canada)
3. Taxation of Interest and Royalties in the EU (Interest & Royalty Directive), the Interest Limitation Rule under ATAD, and the Debt-Equity Bias Reduction Allowance (DEBRA) Proposal
4. Exit Taxation: The Existing EU Exit Tax for Corporations under ATAD, and/or Potential Ideas for an EU-wide Exit Tax for Individuals with an Optional Comparison to Individual Countries' Experiences (e.g., Spain, France, Norway, U.S.)
5. Energy and Environmental Taxation, including the EU Carbon Border Adjustment Mechanism (CBAM)
6. Digital Taxation in the EU, and the Discussions around Digital Levies (e.g. Digital Services Taxes) and the Corporate Taxation of a Significant Digital Presence (Digital PE)
7. The Business in Europe: Framework for Income Taxation (BEFIT) Proposal
8. The Head Office Tax System for SMEs (HOT) Proposal



9. The Unshell Proposal
10. The EU Financial Transaction Tax (FTT) Proposal and its History
11. The Faster and Safer Relief of Excess Withholding Taxes (FASTER) Directive
12. Application of State Aid Rules in the Direct Taxation Area and the Case Law before the Court of Justice of the European Union (e.g. Amazon, Apple)