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## **List of Topics International Tax Policy Seminar (HS 26)**

### 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. Evolution and future considerations of the arm's length principle.
6. Evaluation of tax incentives and their role in investment promotion.
7. Review of the UN initiative on introducing wealth taxation for billionaires.
8. Strategies for enhancing tax compliance and enforcement, such as cooperative compliance programs.

### EU Tax Law

1. Equity and Progressivity in European Tax Systems: Income, Wealth, Inheritance, and Capital Taxation
2. Tax Competition in the European Union: Competitiveness and Fiscal Autonomy
3. Aggressive Tax Planning and the Evolution of EU Fiscal Governance
4. Corporate Financing, Interest Limitation, and Tax Neutrality in the European Union
5. Energy, Environmental Taxation for the Green Transition, and Fiscal Instruments for Climate Policy in Europe
6. Taxing the Digital Economy in the European Union: Digital Levies and Corporate Nexus
7. State Aid Control in Direct Taxation and Judicial Review from the Court of Justice (e.g., Amazon, Apple rulings).