

SYLLABUS International Tax Law

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Course Description

This course delves into the law and policy of tax treaties across the globe. It focuses on the model tax treaties of the OECD and the United Nations, alongside the practices and court decisions of various jurisdictions.

The OECD is leading efforts to reshape international tax through its Pillar One (reallocation of taxing rights) and Pillar Two (global minimum tax). While about 50 countries have adopted a global minimum tax, Pillar One's future remains uncertain. The interaction between the two pillars and existing double taxation treaties is a debated topic that will be explored in the course.

OECD initiatives have faced criticism, particularly from developing countries for lack of inclusivity. In response, the UN has sought to challenge the OECD's role in shaping global tax policy. Key developments include the creation of a committee to draft terms for a UN framework convention on international tax and the addition of a provision in the UN Model to allocate taxing rights on income from Automated Digital Services (ADS).

Given the dynamic and unpredictable developments in international tax law, this is an exciting time to study international tax and tax treaties.

Textbook

The following textbook serves as the basis for the lecture:

Lang, *Introduction to the Law of Double Taxation Conventions* (3rd edition, 2021).

This book is considered mandatory reading for the course.

Additional course materials

The most important documents that will be used throughout the course are:

- the OECD Model Convention and Commentaries (2017), available here: https://www.oecd.org/en/publications/model-tax-convention-on-income-and-on-capital-condensed-version-2017_mtc_cond-2017-en.html
- the UN Model Double Taxation Convention between Developed and Developing Countries (2021), available here: https://financing.desa.un.org/sites/default/files/2023-05/UN%20Model_2021.pdf
- Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS 2017), available here: <https://www.oecd.org/en/topics/beps-multilateral-instrument.html>
- United States Model Income Tax Convention 2016, available here: https://home.treasury.gov/system/files/131/Treaty-US-Model-2016_1.pdf

In addition to the textbook and the Model Conventions, supplementary articles and court decisions will be assigned for each class. I will ensure that you have access to these materials.

Objectives

This course is designed to equip you with the skills and knowledge necessary to actively analyze and discuss tax treaty issues, whether in the role of a government official, tax advisor, or taxpayer. We will critically examine the interpretation and application of tax treaties, incorporating case law from a variety of jurisdictions to provide a comprehensive perspective. The teaching methodology will center on active class discussions, encouraging engagement and collaborative learning.

Class Schedule/Expectations

The class will meet for 13 sessions, each Monday from **September 29 to December 15, 2025, from 10:15 to 12:00**. Each session will last one hour and thirty minutes.

Please note that there will be no class on October 6, 2025.

In addition, two sessions will take place **online**:

- **October 17, 2025, 12:00 – 13:30**
- **December 5, 2025, 12:00 – 13:30**

To connect to the online sessions, please use the following details:

Zoom Conference International Tax Law I

Meeting-ID: 620 3720 8656

Passcode: 435984

[Join via Link](#)

All other meetings will take place in person.

Please note there will be *no recordings* of the class. Regular and punctual attendance is therefore essential to obtain credits for this Course.

Prior knowledge of international tax law is not required. However, completion of a basic course in domestic taxation, or familiarity with a national tax system, will be an advantage.

The evaluation of the students' performance will take the form of an **open-book examination**. The exam will be based on material discussed in class, the PowerPoint slides and the required reading materials.

In order to make the class as valuable as possible, it is essential - and expected - that every participant will speak up regularly. We need your engagement. And, if you have a question in your mind, another member of the class is likely puzzled by the same issue.

Course Outline

Below you will find the outline for each of the 13 sessions of the course. Each session is accompanied by a list of mandatory readings. Students are expected to review the assigned documents and cases prior to attending class.

If you have any questions regarding the course materials or assignments, please do not hesitate to contact us.

Class 1: The problem of double taxation, the purpose and effect of tax treaties

- Lang, Michael (2021), Introduction to the Law of Double Taxation Conventions, pp. 1–9.
- OECD Model Convention (2017), Introduction, pp. 9–23.
- UN Model Convention (2021), Introduction, pp. III–XVI.
- Authority Tribunal – *In Re: Rajiv Malhotra vs Unknown*, RULINGS A.A.R. No. 671 of 2005, decided on July 3, 2006 Appellants, available here: <https://indiankanoon.org/doc/1244050/>
- US Supreme Court, *South Dakota v Wayfair*, No. 17-494, decided on June 21, 2018, available here: <https://www.law.cornell.edu/supct/pdf/17-494.pdf>
- Stephanie Soong, U.S. Business Group's Belgian UTPR Challenge Gains Traction, Tax Notes International 510 (2024)
- *Bayfine UK v. HMRC*, England and Wales High Court (Chancery Division), decided on March 23, 2010

Class 2: Relationship of treaties and domestic law, and interpretation of treaties

- OECD, Fact Sheet Amount A, Progress Report on Amount A of Pillar One, undated, focus on Process Map for Amount A.
- OECD, Overview of the Key Operating Provisions of the GloBE Rules, undated, pp. 1, 2 and 6.
- Articles 2, 26-27, 31, 32 and 34 of the Vienna Convention of the Law of Treaties, available here: https://legal.un.org/ilc/texts/instruments/english/conventions/1_1_1969.pdf
- OECD Model, Articles 1, 2 and 3, and Commentary on Article 3 (paragraphs 11-13.2).
- *Bayfine UK v. HMRC*, [2011] EWCA Civ 304.
- *Canada v. Prevost Car, Inc.*, 2009 DTC 2571, 2009 FCA 57. lower court decision, *Prevost Car, Inc. v. The Queen*, 2008 TCC 231 (2008).
- *Fowler v HRMC*, 2020, 5. UKSC 22.

- *Canada v. Alta Energy Luxembourg S.A.R.L.*, [2021] SCC 49.

Class 3: The structure and system of treaties, persons and taxes covered

- Lang, Double Taxation Conventions, pp. 45-58.
- OECD-Commentary on Article 1 (paragraphs 1-21), Article 2 (paragraphs 1-12, Article 4 (paragraphs 1-35))
- *Commissioner of Taxation v. Pike*, 2020 ATC 20-764 and decision impact statement) available here: <http://www.austlii.edu.au/cgi-bin/sign.cgi/au/cases/cth/FCAFC/2020/158> and <https://www.ato.gov.au/law/view/document?DocID=LIT/ICD/QUID35of2020/00001>
- *Lynette Dawn Yates v. Revenue and Customs*, [2012] UKFTT 568 (TC), available here: <http://www.bailii.org/uk/cases/UKFTT/TC/2012/TC02220.pdf>
- *Landbouwbedrijf Backx B.V. v. The Queen*, [2021] TCC 2, available here: <https://www.canlii.org/en/ca/tcc/doc/2021/2021tcc2/2021tcc2.pdf>
- *Crown Forest Industries Ltd v. Canada*, [1995] 2 SCR 802, available here: <https://www.canlii.org/en/ca/scc/doc/1995/1995canlii103/1995canlii103.pdf>

Class 4: Treaty shopping and limitation of benefits

- Lang, Double Taxation Conventions, pp. 35-39.
- OECD-Commentary on Article 1 (paragraphs 54-80) and Article 29 (paragraphs 169-187)
- *SC Lowy P.I. (LUX) S.A.R.L. vs. ACIT*, ITA No.3568/Del/2023, available here: <https://itat.gov.in/public/files/upload/1736242639-rznf24-1-TO.pdf>

Classes 5 & 6: Business profits, international shipping and air transport, and associated enterprises (including transfer pricing)

- Lang, Double Taxation Conventions, pp. 60-68, 110-113.
- OECD-Commentary on Article 5 (paragraphs 1-121), Article 7 (paragraphs 1-44 and 71-74), and Article 9 (paragraphs 1-19)
- *FG Düsseldorf*, Judgment of 12.05.2023 - 3 K 1940/17 F

Class 7: Dividends, interest, royalties, and capital gain

- Lang, Double Taxation Conventions, pp. 59-60, 68-78.
- OECD-Commentary on Articles 10 (paragraphs 1-3, 12, 12.1-12.7, 33-39), 11 (paragraphs 1-4, 26-31), 12 (paragraphs 8, 8.1.-2, 10, 10.1-2, 13.1-14), 13 (paragraphs 4-10, 28.3-28.5).
- *Indofood International Finance Ltd. v. JP Morgan Chase Bank NA London Branch*, [2006] EWCA Civ. 158

Class 8: Independent personal services, income from employment, director's fees, entertainers and sportspersons

- Lang, Double Taxation Conventions, pp. 78-86.

- OECD-Commentary on Articles 15 (paragraphs 3-8), 17 (paragraphs 1-14) and 18 (paragraphs 1-36).
- *Tomislav Kljun v HMRC*, TC 01226

Class 9: Pensions, government payments, students, other income, capital

- Lang, Double Taxation Conventions, pp. 86-93.

Class 10: Methods for elimination of double taxation and the implementation of treaty benefits in both contracting states

- Lang, Double Taxation Conventions, pp. 94-106.

Class 11: Non-discrimination

- Lang, Double Taxation Conventions, pp. 114-117.

Class 12: Mutual agreement procedure

- Lang, Double Taxation Conventions, pp. 118-123.

Class 13: Exchange of information and assistance in the collection of taxes

- Lang, Double Taxation Conventions, pp. 123-129.