

## **INCOME TAX TREATIES**

### **UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW 2025 FALL SEMESTER SYLLABUS LAW 7682 – 2 CREDITS**

Professor **Erika Isabella Scuderi**

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Office Hours: **In my office or on Zoom, Tue 9:30-11:30 PM, or by appointment.**

**MEETING TIME:** Wed 8:30-10:30

**LOCATION:** HH 359 and online

#### **COURSE DESCRIPTION AND OBJECTIVES:**

This course covers the rules outlined in bilateral tax conventions designed to mitigate or prevent double taxation. By comparing the OECD, UN, and US Model Conventions, students will gain a comprehensive understanding of the role, scope, and interpretation of tax treaty allocation rules.

#### **STUDENT LEARNING OUTCOMES:**

At the end of this course, students should be able to interpret and apply the rules of tax treaties and, in particular, to:

- Identify the provisions of a bilateral tax treaty that apply to specific streams of income;
- Allocate taxing rights based on the provisions of a tax treaty;
- Understand the differences between the three model conventions studied in class.

#### **REQUIRED READING MATERIALS:**

You will need immediate access to the following materials:

- 2017 OECD Model Tax Convention and Commentaries
- 2016 United States Model Convention and the Treasury's Technical Explanation
- 2021 UN Model Convention and Commentaries

Additional readings will be assigned occasionally in class.

Please ensure you register for the Canvas course and have all required materials available in print or easily accessible electronically. It is your responsibility to regularly check your Canvas page and the associated email for class announcements and updates.

#### **COURSE EXPECTATIONS AND GRADING EVALUATION:**

Attendance and class contribution are mandatory. The students are also expected to participate in all academic tax events (lectures, workshops, etc.) during the semester. Please discuss with the Professor in advance if you are unable to attend an event. Students will be evaluated based upon contribution to class discussion (10%), quizzes and assignments (30%) and a final research paper (70%). Please consult the law school policy on exam delays and accommodations [here](#). **If you successfully complete the paper required for this class, you will also satisfy the LL.M. writing requirement. This has been approved by Dean Luke, and the UF Law Registrar has been informed.**

## **ACADEMIC HONESTY AND INTEGRITY**

Academic honesty and integrity are fundamental values of the University community. Students should understand the UF Student Honor Code located [here](#).

## **CLASS ATTENDANCE AND MAKEUP POLICY**

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting. Students are allowed no absences during the course of the semester. Students are responsible for ensuring that they are not recorded as absent if they come in late.

A student who is absent from class or misses any required class-related activity because of illness, observance of religious holiday, or any other reasonable reasons, should contact the Professor, if feasible, as early as possible prior to the missed class or activity. Students should contact their college by the deadline to drop a course for medical reasons. Students can petition the Dean of Students Office to drop a course for medical reasons. The university's policy regarding medical excuse from classes is maintained by the Student Health Care Center.

A student who fails to meet the attendance requirement will be dropped from the course. The law school's policy on attendance can be found [here](#).

## **GRADING POLICIES**

This course follows the Levin College of Law's grading policies found [here](#). The below chart describes the specific letter grade/grade point equivalent in place:

Letter Grade	Point Equivalent
A	4.0
A-	3.67
B+	3.33
B	3.0
B-	2.67
C+	2.33
C	2.0
C-	1.67
D+	1.33
D	1.0
D-	0.67
E (Failure)	0.0

## **UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES**

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at this link: <https://ufl.instructure.com/courses/427635/files?preview=98226140>

## **ABA OUT-OF-CLASS HOURS REQUIREMENTS**

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Each weekly class is approximately 2 hours in length, requiring at least **4 hours of preparation** outside of class including reading the assigned materials, solving the quizzes, and developing your final paper.

## **COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS**

This syllabus serves as a guide for the direction of the course. The following calendar provides a tentative schedule of topics for each class. The pace of the course may vary depending on student interest and the difficulty of each section and is subject to change. **Any adjustments to the schedule will be announced in class and posted on Canvas. It is your responsibility to regularly check Canvas to stay updated on lecture schedules. If you have any questions or concerns, please contact the Professor.**

<b>PART 1: INTRODUCTION</b>	
Class 1 8/20	<b>Introduction &amp; Course Overview: Introduction to the concepts of jurisdiction to tax, double taxation, double non-taxation. History and Model Tax Conventions</b> <i>Required Readings</i> <ul style="list-style-type: none"><li>• 2017 OECD Model Convention and Commentaries – available through the OECD library database (skim)</li><li>• 2016 United States Model Convention and the Treasury’s Technical Explanation – available on the web or through the Tax Analysts database (skim)</li><li>• 2021 UN Model Convention and Commentaries – available on the web or through the Tax Analysts database (skim)</li></ul>
Class 2 8/27	<b>Legal Status and Scope of Tax Treaties. Negotiations, Termination, and Territorial Extension of a Tax Treaty</b> <i>Required Readings:</i> <ul style="list-style-type: none"><li>• Read Articles 1-4 of the OECD MC, US MC + UN MC + related commentaries (skim)</li><li>• Read Articles 30 to 32 of the OECD MC and UN MC + related commentaries (skim)</li><li>• Read Articles 29 and 30 of the US MC + related commentaries (skim)</li></ul>
Class 3 9/3	<b>Tax treaty interpretation</b> <i>Required Readings:</i> <ul style="list-style-type: none"><li>• 1969 Vienna Convention on the Law of Treaties</li><li>• John F. Avery Jones &amp; J. Hattingh, Treaty Interpretation, GLOBAL TAX TREATIES COMMENTARIES (2021) – uploaded to Canvas.</li></ul>
<b>PART 2: ALLOCATION RULES</b>	

Class 4 9/10	<b>Business Profits, Profits from Shipping and Air Transport, Permanent Establishment, and Transfer Pricing</b> <i>Required Readings:</i> <ul style="list-style-type: none"> <li>Articles 5, 7, 8 and 9 of the OECD MC, UN MC, and US MC, and skim related commentaries</li> <li>Brian J. Arnold &amp; Geoffrey Loomer, Article 5: Permanent Establishment, GLOBAL TAX TREATIES COMMENTARIES (2021) – uploaded to Canvas.</li> <li>Isabel Verlinden, Article 7: Business Profits, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas.</li> <li>Guglielmo Maisto, Article 8: International Shipping and Air Transport, GLOBAL TAX TREATIES COMMENTARIES (2024) – uploaded to Canvas.</li> <li>Eduardo Baistrocchi, Article 9: Associated Enterprises, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas.</li> </ul>
Class 5 9/17	<b>Business Profits, Profits from Shipping and Air Transport, Permanent Establishment, and Transfer Pricing (Continue)</b> <i>Required Readings</i> <ul style="list-style-type: none"> <li>Articles 5, 7, 8 and 9 of the OECD MC, UN MC, and US MC, and skim related commentaries</li> <li>Brian J. Arnold &amp; Geoffrey Loomer, Article 5: Permanent Establishment, GLOBAL TAX TREATIES COMMENTARIES (2021) – uploaded to Canvas.</li> <li>Isabel Verlinden, Article 7: Business Profits, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas.</li> <li>Guglielmo Maisto, Article 8: International Shipping and Air Transport, GLOBAL TAX TREATIES COMMENTARIES (2024) – uploaded to Canvas.</li> <li>Eduardo Baistrocchi, Article 9: Associated Enterprises, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas.</li> </ul>
Class 6 9/24	<b>Dividends and Interest Income</b> <i>Required Readings</i> <ul style="list-style-type: none"> <li>Read Articles 10 and 11 of the OECD MC, UN MC, and US MC and skim related commentaries</li> <li>Peter Harris, Article 10: Dividends, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas.</li> <li>Marjaana Helminen, Article 11: Interest, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas.</li> </ul>
Class 7 10/1	<b>Royalties</b> <i>Required Readings</i> <ul style="list-style-type: none"> <li>Article 12 of the OECD MC, UN MC, and US MC and skim related commentaries</li> <li>Adolfo Martin Jimenez, Article 12: Royalties, GLOBAL TAX TREATIES COMMENTARIES (2022) – uploaded to Canvas.</li> <li>Daniel Blum &amp; Belisa Ferreira Liotti, The relevance of Articles 10(4), 11(4), and 12(3) of the OECD Model, PRIORITY TULES IN TAX TREATIES (2023) – uploaded to Canvas.</li> </ul>
Class 8 10/8	<b>Employment Income and Directors' Fees</b> <i>Required Readings</i> <ul style="list-style-type: none"> <li>Articles 15 and 16 of the OECD MC and UN MC, and skim related commentaries</li> <li>Articles 14 to 15 of the US MC, and skim related commentaries</li> </ul>

	<ul style="list-style-type: none"> <li>• Pasquale Pistone, Article 15: Income from Employment, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas.</li> <li>• Pasquale Pistone, Article 16: Fees/Directors’ Fees and Remuneration of Top-Level Management Officials, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas</li> </ul>
Class 9 10/15	<b>Entertainers and Sportspersons, Students and Teachers, Pensions</b> <ul style="list-style-type: none"> <li>• Articles 17 to 20 of the OECD MC and UN MC, and skim related commentaries</li> <li>• Articles 16 to 20 of the US MC, and skim related commentaries</li> <li>• Jennifer Roeleveld &amp; Karolina Tetlak, Article 17: Entertainers and Sportspersons/Artistes and Sportspersons, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas</li> <li>• Ruxandra Vlasceanu, Article 20 – Students, Teachers and Professors, GLOBAL TAX TREATIES COMMENTARIES (2023)</li> <li>• Patricia A. Brown, Articles 18 and 19(2): Pensions/Pensions and Social Security Payments, GLOBAL TAX TREATIES COMMENTARIES (2023) – uploaded to Canvas</li> <li>• Pasquale Pistone, Articles 19(1), 19(3) and 28: Government Service and Members of Diplomatic Missions and Consular Posts, GLOBAL TAX TREATIES COMMENTARIES (2023)</li> </ul>
Class 10 10/22	<b>Income from (Real) Immovable Property, Capital Gains, Other Income, and Taxation of Capital</b> <i>Required Readings</i> <ul style="list-style-type: none"> <li>• Articles 6, 13, 21 and 22 of the OECD MC, UN MC, and US MC and skim related commentaries</li> <li>• <u><i>Further materials will be communicated during the course of the semester. Check Canvas</i></u></li> </ul>
<b>PART 3: ELIMINATION OF DOUBLE TAXATION AND OTHER PROVISIONS</b>	
Class 11 10/29	<b>Methods for elimination of double taxation</b> <i>Required Readings</i> <ul style="list-style-type: none"> <li>• Articles 23A and 23B of the OECD MC, UN MC, and US MC and skim related commentaries</li> <li>• <u><i>Further materials will be communicated during the course of the semester. Check Canvas</i></u></li> </ul>
Class 12 11/5	<b>Non-discrimination rules, Mutual Agreement Procedure, and Entitlement to Benefits</b> <i>Required Readings</i> <ul style="list-style-type: none"> <li>• Articles 24, 25 and 29 of the OECD MC, UN MC, and skim related commentaries</li> <li>• Articles 22, 24, and 25 of the US MC, and skim related commentaries</li> <li>• <u><i>Further materials will be communicated during the course of the semester. Check Canvas</i></u></li> </ul>
Class 13 11/12	<b>Contemporary issues</b> <ul style="list-style-type: none"> <li>• <u><i>Further materials will be communicated during the course of the semester. Check Canvas</i></u></li> </ul>

Class 14 11/19	<b>Case Studies and Final Review</b> <ul style="list-style-type: none"> <li>• <i>Further materials will be communicated during the course of the semester. Check <u>Canvas</u></i></li> <li>• </li> </ul>
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**Any additional reading materials will be announced in class and posted on Canvas.**

#### Preferred Name and Pronouns

Many of you may have a preferred name that is not the name given to me on the official roll. It is important to the learning environment that you feel welcome and safe in this class. I want you to be comfortable participating in class discussions and communicating with me on any issues related to the class. I would like to refer to you by your preferred pronoun and last name. As such, if your preferred name is not the name listed on the official UF roll, please let me know as soon as possible by e-mail or otherwise before the first day of class. Feel free to ask for instructions on changing your display name in Canvas.

#### Online Course Evaluation

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available to students [here](#)

#### Accommodations for disabilities

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean for Student Affairs (Assistant Dean Brian Mitchell). Students with disabilities should follow this procedure as early as possible in the semester