

International tax law
COURSE SYLLABUS

About the lecturer:

Guillaume Rubechi, tax lawyer admitted at the Paris and Frankfurt bars,
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Biography:

Guillaume RUBECHI is a tax lawyer admitted at the Paris and Frankfurt bars, specialized in French international tax law. He is advising French and Foreign multinational companies, investment funds and real estate investors on all topics of international tax law such as transfer pricing, optimization of supply chain, expatriates and deferred compensation, real estate investments. His focus lies on Franco-German investments.

He is a partner of the French law firm Lefèvre Pelletier & Associés and is leading the Frankfurt office, Germany.

He is a lecturer on international tax law at the universities of Strasbourg and Mulhouse. He is the author of numerous publications on international tax law in French and German reviews (Revue Française de Comptabilité, Internationales Steuerrecht, Recht der internationalen Wirtschaft...)

The course:

This course is held in French but supported by documentation in English. It aims at providing students with an understanding of the basic issues and methodology of international tax law in the context of international projects management. The focus of the course lies on identifying tax exposures (withholding taxes, permanent establishment issues, transfer pricing, expatriates) and optimizing the tax structure of complex projects with an international background (tax optimization of financing, IP optimization models etc.). The students will be able to read and understand the structure and role of international double taxation treaties and apply such treaties to the projects they deal with.

Learning outcomes:

After completing this course the students should:

- Be aware of major and usual international tax issues arising from international projects
- Be able to identify sources of risk and optimization
- Know how to read and apply a double taxation treaty in order to structure an international project properly from a tax point of view

Methodology

Lectures and real case studies or exercises to be presented during the session. All case studies are based on the application of the OECD model double taxation treaty.

The lecturer will evaluate the students as follows:

- Attendance/participation : 50%
- Study cases and group presentations: 50%
- Final exam: none

Bibliography :

Required reading material:

- *OECD Model convention*

<http://www.oecd.org/tax/treaties/oecdmtcavailableproducts.htm>

Other references :

- *Les Impôts dans les Affaires Internationales*, Bruno Gouthière, Editions Francis Lefèvre, 9^e édition