

Tax Cooperation and Tax Competition

(Through Canadian Lens)

3 ECTS Credits seminar at the University of Ferrara, Department of law
Classroom n° 8

by Professor Lynne Latulippe, University of Sherbrooke (with Marco greggi and Edward Spiteri)

The seminar is a perfect follow up for the course of International Tax law or a stand-alone learning experience.

It is intended to address the issue of tax competition as it is currently intended and the ways and means through which competition occurs.

Students attending the seminar will familiarize themselves with the legal techniques, the rules affecting the competition and the understanding of the effect that competition might have on the national budgets of the state.

No final exam is programmed at the end of the seminar but attendance is compulsory.

Day	Hour	Duration	Topic	Suggested Readings
17 April	14.00 - 18.00	4	Competing with taxes: a theoretical framework	Kieckhefer, Ben (2004). "Harmful Tax Competition in the European Union", Kluwer law.
18 April	14.00 - 17.00	3	Rules Governing tax Residency	https://www.action15-mli.net/international-taxation/residence-jurisdiction-vs-source-jurisdiction.html
19 April	14.00 - 17.00	3	TAX Cooperation & Competition in The EU - part 1	Flamant, Godar, Richard (2021). New Forms of tax Competition in the European Union: An Empirical Investigation
20 April	16.00 - 19.00	3	TAX Cooperation & Competition in The EU - part 2	Flamant, Godar, Richard (2021). New Forms of tax Competition in the European Union: An Empirical Investigation
26 April	09.00 - 11.00	2	Global Tax Reform – part 1 International tax regime and international tax governance Participation in and use of the work and expertise of the OECD Response to BEPS recommendations (15-action plan) and national legislation (Canada).	Latulippe, Lyne (2023), "Globalization, international tax policy and the OECD" in C. Scherrer and al. editors, Handbook on Critical Political Economy and Public Policy, Edward Elgar Publishing, (upcoming April 2023).
27 April	16.00 - 19.00	3	Global Tax Reform – part 2 Digital Economy: Pillar 1 Digital Services Tax Act (Canada) Pillar 2, impact and interaction with national tax rules and incentives.	Suggested reading: Michael J. Graetz (2021) "A Major Simplification of the OECD's Pillar 1 Proposal", 101(2) Tax Notes International, 199. Suggested reading: OECD, The Pillar Two Rules in a Nutshell, https://www.oecd.org/tax/beps/pillar-two-model-rules-in-a-

				nutshell.pdf
2 May	09.00 - 11.00	2	<p>International tax planning and tax avoidance</p> <p>The evolution of general anti-avoidance rule and the case of treaty abuse.</p> <p>The potential outcome of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting to prevent treaty abuse</p> <p>Tax Planning and Mandatory Disclosure Rules.</p>	Court Case Alta Energy (Supreme court of Canada).
3 May	09.00 - 11.00	2	OECD - Promoting tax Competition	Richard M. Hammer, Jeffrey Owens "OECD - Promoting tax competition"
4 May	16.00 - 19.00	3	Revision lesson and Q&A of Students	