

INTERNATIONAL AND EUROPEAN TAX LAW

2024-2025

Presentation topics

| | <i>Topic</i> | <i>Student</i> |
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| 1. | The legal status of the OECD Model and Commentary | |
| 2. | The interpretation of tax treaties | |
| 3. | The definition of permanent establishment | Ouchani |
| 4. | Cross-border taxation of students and professors | El Ouardi |
| 5. | Cross-border taxation of artists and athletes | |
| 6. | International taxation of associated enterprises | |
| 7. | International assistance in the collection of taxes | |
| 8. | Mutual agreement procedure | Gianniou |
| 9. | International administrative assistance in tax collection | |
| 10. | Cross-border taxation of royalties under treaty law | |
| 11. | Cross-border taxation of interest under treaty law | |
| 12. | The EU Parent-Subsidiary Directive | Micha |
| 13. | The EU Merger Directive | |
| 14. | The EU Savings Directive | |
| 15. | The EU Interest and Royalties Directive | |
| 16. | The EU financial transaction tax | |
| 17. | EU Directives against tax avoidance (ATAD I and II) | Loewenthal |
| 18. | CJEU case law: The Avoir Fiscal Case (C-270/83) | |
| 19. | CJEU case law: The Bachmann Case (C-204/90) | |
| 20. | CJEU case law: The Schumacker Case (C-279/93) | Tsiourda |
| 21. | CJEU case law: The Royal Bank of Scotland Case (C-311/97) | Mylonakou |
| 22. | CJEU case law: The Gerritse Case (C-234/01) | |
| 23. | CJEU case law: The Kerckhaert and Morres Case (C-513/04) | |
| 24. | CJEU case law: The Cadbury Schweppes Case (C-196/90) | Tsarapatsanis |
| 25. | CJEU case law: The Donellan Case (C-34/17) | Adami |
| 26. | CJEU case law: The Apple State Aid Case (C-465/20) | Giniki |
| 27. | Hybrid mismatches | Birtaha |
| 28. | Treaty shopping | |
| 29. | Tax havens | Michalopoulou / Chiotaki |
| 30. | Dispute resolution mechanisms in international and EU taxation: The EU Arbitration Convention | Mpouza |

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| 31. | Dispute resolution mechanisms in international and EU taxation: The 2017 EU Directive | Papalopoulou |
| 32. | The OECD Multilateral Agreement (MLI) | |