

**Global Law Program
Fundação Getulio Vargas
FGV DIREITO SP**

Syllabus

**Regular courses - 2 months courses
Spring Semester 2019**

Global Law Program - Fundação Getulio Vargas

Course: Introduction to Brazilian Legal System

Workload: 30 hours

Credits: 2

Overview:

The main object of this course is to introduce foreign students to the Brazilian Legal system. After a brief overview of the main features of the 1988 Constitution, the course will focus in our system of constitutional review, especially on the role of the Supreme Court. The course will certainly have a comparative perspective, to help students understand the peculiarities of the Brazilian system vis-à-vis their own constitutional systems. The subpart of the *Introduction to Brazilian Legal System* discipline provides an overview of the basic concepts underlying Brazilian tax law. Subjects covered in this introductory course include the assignment of federal and subnational taxes, the main principles and rules of individual and corporate taxation and the tax law treatment of inbound and outbound transactions and investments. Special emphasis is placed on selected issues of Brazilian taxation with an international impact.

The course aims to develop on student's knowledge on the various sources and core concepts of Brazilian tax law, as well as critical analytical skills on the structure of the Brazilian tax system and its policy implications, with a special emphasis on inbound and outbound transactions and investments.

References:

- ✓ Afonso, José Roberto; Barroso, Rafael, BRAZILIAN TAX AFFAIRS (Latin American and Caribbean Law and Economics Association Annual Papers, 2007) (transcript available at: <http://www.escholarship.org/uc/item/1rf7690j>).
- ✓ Rubinstein, Flavio, *Brazil*, in TAX ASPECTS OF FISCAL FEDERALISM: A COMPARATIVE ANALYSIS, (Claudio Sacchetto and Gianluigi Bizzoli, ed.), Amsterdam: IBFD, (forthcoming; an electronic draft will be circulated by the professor).
- ✓ Afonso, José Roberto; Rezende, Fernando, THE BRAZILIAN FEDERATION: FACTS, CHALLENGES AND PROSPECTS (Stanford University Center for Research on Economic Development and Policy Reform, Working Paper 149, 2002) (transcript available at: <http://www.stanford.edu/group/siepr/cgi-bin/siepr/?q=system/files/shared/pubs/papers/pdf/credpr149.pdf>).
- ✓ McLure, Charles E, *The Brazilian Tax Assignment Problem: Ends, Means and Constraints*, in A REFORMA FISCAL NO BRASIL, São Paulo: Fundação Instituto de Pesquisas Econômicas, 45-71 (1993).
- ✓ Schoueri, Luís Eduardo, *National Report: Brazil*, in THE EU AND THIRD COUNTRIES: DIRECT TAXATION (Michael Lang; Pasquale Pistone, ed.), Viena: Linde, 639-681 (2007).
- ✓ CONTRIBUTION TO THE HISTORY OF TAX TREATIES: THE BRAZILIAN EXPERIENCE (2008) (transcript available at: <http://www2.wu-wien.ac.at/taxlaw/events/Conferencepapers/Rust2008/NRRust2008BrazilSchoueri.pdf>).
- ✓ Souza, Celina, *Brazil's Tax System: The Dilemmas of Policy Reform* (Fondation canadienne pour les Amériques Working Paper FPP-05-02, 2002) (transcript available at: http://www.focal.ca/pdf/brazil_tax.pdf).
- ✓ Ter-Minassian, Teresa, *Brazil*, in FISCAL FEDERALISM IN THEORY AND PRACTICE (Teresa Ter-Minassian ed.), Washington: International Monetary Fund, 438-456 (1997).
- ✓ World Bank, BRAZIL: ISSUES IN FISCAL FEDERALISM (Report No. 22523-BR, 2002) (transcript available at: <http://siteresources.worldbank.org/BRAZILINPOREXTN/Resources/3817166-1185895645304/4044168-1186403960425/51IssuesFiscalFederalism.pdf>).

Course: Global Securities Regulation and its influence in Brazil

Workload: 30 hours

Credits: 2

Overview:

Considering the different status of economic openness (free capital movements), and having in mind the specific limits and restrictions imposed by the different jurisdictions and its legal systems, the course will examine the impact of globalization on national and international, and public and private securities regulation. It will focus around the following related issues:

- (i) the relationships established in the international capital markets and how they affect the domestic regulatory activity,
- (ii) the limits of the domestic and international regulation,
- (iii) harmonization possibilities in securities regulation,
- (iv) legal determinants that can drive to the development of the regulatory environment and to the development of the markets.

References:

- ✓ COFFEE, John C.; SELIGMAN, Joel; SALE, Hillary. Cases and Materials. Securities Regulation, 10th ed, 2007, New York: Foundation Press
- ✓ IOSCO. Objectives and Principles of Securities Regulation, May/2003. Available at <http://www.iosco.org/library/pubdocs/pdf/IOSCOPD154.pdf>
- ✓ BALDWIN, R.; CAVE, M.; LODGE, M. Understanding regulation: theory, strategy and practice. Oxford: Oxford University Press, 2012.
- ✓ BRUMMER, C. Soft Law and the Global Financial System: Rule Making in the 21st Century. Cambridge: Cambridge University Press, 2012.
- ✓ EATWELL, J. The Future of International Financial Regulation. In: BURKE, S. (Ed.). Re-Defining the Global Economy. New York: Friedrich Ebert Stiftung Occasional Paper No. 42, 2009. P. 37-43.
- ✓ HELLEINER, E.; PORTER, T. Making Transnational Networks More Accountable. In: Sara BURKE, S. (Ed.). Re-Defining the Global Economy. New York: Friedrich Ebert Stiftung Occasional Paper No. 42, 2009. P.14-24. Available at <http://library.fes.de/pdf-files/iez/global/06293.pdf>.
- ✓ KELLY, C.; KARMELE, R. S. The hardening of soft law in securities regulation. Brooklyn Journal of International Law, v. 34, 2009. (Brooklyn Law School. Legal Studies Paper n. 141). Available at <http://ssrn.com/abstract=1371188>.
- ✓ LA PORTA, R.; LOPEZ DE SILANES, F.; SHLEIFLER, A. What Works in Securities Laws? The Journal of Finance, v. LXI, n 1, 2007.
- ✓ MILHAUPT, C.; PISTOR, K. Law and Capitalism: What Corporate Crises Reveal about Legal Systems and Economic Development around the World. Chicago: University of Chicago Press, 2008.
- ✓ PORTER, T. Globalization and Finance. Cambridge, Mass.: Polity, 2005.
- ✓ SIMMONS, B. The International Politics of Harmonization: The case of Capital Market Regulation. International Organization, v. 55, 2001, p. 589-620.
- ✓ SINGER, D. A. Regulating Capital: Setting Standards for the International Financial System. Ithaca: Cornell University Press, 2007.
- ✓ UNDERHILL, G.; ZHANG, X Setting the rules: private power, political underpinnings, and legitimacy in global monetary and financial governance. International Affairs, v. 84, n. 3, 2008, p. 535-554.

Global Law Program - Fundação Getulio Vargas

Course: Sharing Economy: regulation, consumer protection and liability issues

Workload: 30 hours

Credits: 2

Overview:

Sharing economy: concept and context. New Technologies and Consumer Law. Law follows technology. Precaution vs. Laissez Faire. Globalization. Dematerialization. Techno-regulation and the rule of law. Automated decision making and self-learning machines. Technology and its influence on consumers and authorities. Shift from offline to online commerce. Cross border sales. Big Data and marketing. Privacy and data protection. The new power relation between suppliers and consumers. Legal and ethical challenges technology bring within the domain of B2C (business to consumer). Predictive analytics. Consumers' freedom of choice and contract. Traditional liability schemes and sharing economy. Risk sharing and consumer protection. Local authorities and policy makers versus new commercial relations: to regulate or not to regulate?

References:

- ✓ Gellert, R., Data protection: a risk regulation? Between the risk management of everything and the precautionary alternative, (2015) 5(1) International Data Privacy Law, 3.
- ✓ Koop, C. and Lodge M., What is regulation? An interdisciplinary concept analysis, (2015) Regulation & Governance.
- ✓ Koops, Bert-Jaap, The (In)Flexibility of Techno-Regulation and the Case of Purpose-Binding (November 1, 2011). *Legisprudence*, Vol. 5, No. 2, pp. 171-194, 2011. Available at SSRN: <https://ssrn.com/abstract=1953967>
- ✓ Leenes, Ronald E. and Lucivero, Federica, Laws on Robots, *Laws by Robots, Laws in Robots: Regulating Robot Behaviour by Design*, November 28, 2014, *Law, Innovation and Technology* (2014) 6(2) LIT 194–222. Available at SSRN: <https://ssrn.com/abstract=2546759>
- ✓ Lessig, L., 'The Law of the Horse: What Cyberlaw Might Teach', (1999) 113 *Harvard Law Review*, 501.
- ✓ Morgan, B. and Yeung, K., *An Introduction to Law and Regulation: Text and Materials*, Cambridge University Press, 2007.
- ✓ Morgan, Bronwen and Yeung, Karen, *An Introduction to Law and Regulation: Text and Materials*. Available at SSRN: <https://ssrn.com/abstract=994783>
- ✓ Murray, A. and Scott, C., Controlling the New Media: Hybrid Responses to New Forms of Power, (2002) 65 *Modern Law Review*, 491.
- ✓ Murray, A., *The Regulation of Cyberspace: Control in the Online Environment*, Routledge Cavendish, 2007.
- ✓ Ramsay, Iain, *Consumer Law and Policy: Text and Materials on Regulating Consumer Markets*, 3rd edition, Oxford, Hart Publishing, 2012.
- ✓ Scott C., Regulation in the age of governance: The rise of the post-regulatory state, in Jordana. J. and Levi-Faur, D., *The Politics of Regulation: Institutions and Regulatory Reforms for the Age of Governance*, Edward Elgar Publishing, 2004.
- ✓ Valant, Jana, Consumer protection in the EU: Policy overview, European Parliamentary Research Service, available at:

[http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/565904/EPRS_IDA\(2015\)565904_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/565904/EPRS_IDA(2015)565904_EN.pdf)

- ✓ Weatherill, S., EU Consumer Law and Policy, Cheltenham, UK, Edward Elgar Publishing, 2013.

Global Law Program - Fundação Getulio Vargas

Course: Social Representation of Law in Brazil

Workload: 30 hours

Credits: 2

Overview:

The course intends to present and discuss accepted representations of Brazilian society. In its history, different images have led to the emergence of competing, sometimes antagonistic views, on the role of Law and the judicial system. By debating myths and perceptions through concrete situations, this course offers an introduction to the economic and social problems that challenge the Brazilian interpreter and that influence how its legal system works

References:

- ✓ BRESSER-PEREIRA, L.C. MARAVALL, José María and PRZEWORSKI, A. Economic reforms in new democracies: a social-democratic approach. In William C. Smith, Carlos H. Acuña and Eduardo Gamarra, eds., Theoretical and Comparative Perspectives for the 1990s. New Brunswick, USA: Transaction Books, 1994: 181-212.
- ✓ CANDIDO, A. (translated by Howard S. Becker) – On Literature and Society – Princeton University Press, 1995
- ✓ LEVINE, R. & CROCITI, J. (eds.) - The Brazil Reader: History, Culture, Politics (The Latin America Readers), 1999
- ✓ MARTINUSSEN, John – Society, State and market. A guide to competing theories of development. Zed Books, 1997.
- ✓ TAYLOR, Charles - Modern social imaginaries, Durham : Duke University, 2004.

**Global Law Program
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Syllabus

**Visiting Professor – Short Term Courses
Spring Semester 2019**

Global Law Program - Visiting Professor

Course: International Economic Law and the Regulation of “Green Energy” Technologies

Workload: 15 hours

Credits: 1

Overview:

The recent record setting summer temperatures around the world and the entry into force of the United Nations Framework Convention on Climate Change (the Paris Convention) have both increased the pressure on national governments to adopt policies favouring “green energy”. However, the challenge will be determining which technology a government should adopt and how interest capture can be reduced for such a determination. This complex issue requires cooperative solutions rather than unilateral measures that could undermine economic integration.

This course suggests that International Economic Law (IEL) provides a framework for policy space to deal with global commons challenges so that states have the flexibility to address their specific level of public protection while potentially requiring states to explain their policy choices. Indeed, the relevant provisions found at the WTO agreements, FTAs and International Investment Agreements (IIAs) basically seek to distinguish between regulations aimed at protecting the public, which are permitted, and protectionist or interest captured measures that IEL generally prohibits.

Using a few selected disputes arising out of the WTO, NAFTA and the Energy Charter Treaty (ECT) regimes addressing renewable energy promotion policies, this course will provide an overview of the regulatory space afforded by IEL and how states can both substantively and procedurally ensure that they do not violate IEL. The course will also further suggest that properly understood, IEL could act as a virtuous discipline for regulators so that they are incentivized to choose the technology and the regulations that will more likely benefit the public as a whole.

References:

- ✓ Appellate Body Reports, India – Certain Measures Relating to Solar Cells and Solar Modules, WT/DS 456/AB/R. – (Redacted case)
- ✓ Summary of the dispute to date, Brazil — Measures Affecting Imports of Retreaded Tyres, DS332.
- ✓ One-page summary of key findings, Brazil — Measures Affecting Imports of Retreaded Tyres, DS332.
- ✓ Appellate Body Reports, Canada – Certain Measures Affecting the Renewable Energy Generation Sector/Canada — Measures Relating to the Feed-In Tariff Program, WT/DS 412/AB/R, WT/DS 426/AB/R. – (Redacted case)
- ✓ Final Award, Mesa Power Group, LLC v. Government of Canada, PCA Case No. 2012-17.
- ✓ The Energy Charter Treaty (1994). Investment Chapter.
- ✓ Final Award, Charanne B.V. vs. Spain, Case No. 062/2012.
- ✓ Final Award, Isolux Infrastructure Netherlands B.V., SSC V2013/153.
- ✓ Mann, Howard. “The Final Decision in Methanex v. United States: Some New Wine in Some New Bottles.” International Institute for Sustainable Development, 2005.
- ✓ Weiler, J H H, S Cho, I Feichtner, and J Arato. “Unit VIII: General Exceptions.” In International and Regional Trade Law: The Law of the World Trade Organization, 137, 2016. (pp. 46-136)
- ✓ Treaty Between United States of America and the Argentine Republic concerning the reciprocal encouragement and protection of investment, signed in November 14, 1991.

- ✓ Final Award, Continental Casualty Company v. the Argentine Republic, Case No. ARB/03/9

Global Law Program – **Visiting Professor**

Course: Law and the Poverty of Nations

Workload: 15 hours

Credits: 1

Overview:

Development economics has traditionally disregarded the role of institution such as law and the rule of law for the process of economic development. It concentrated on macroeconomic variables like savings and investment and on policies like export orientation and import substitution to understand and influence economic growth in poor countries. It missed some of the most important factors. This has not always been the case. The French Physiocrats in the 18th century analyzed the institutional shortcomings of the French legal system and proposed far reaching legal reforms. Many of them were introduced during the French revolution. Adam Smith underlined the role of institutions and the German historical school including Max Weber Ferdinand Tönnies as well as the Italian institutional school of the 19th century stressed the role of law for economic development. In recent years the law and economics movement has shed new light on the role of law for economic development starting with the seminal work of Douglas North and others. This lecture aims at presenting the most important and spectacular findings, which have begun to influence not only academic thinking about development but also the strategy and policy of international organizations such as the World Bank and development agencies.

Part of the distributed literature consists of chapters of Robert Cooter's and my "Solomon's knot, How Law Can Overcome the Poverty of Nations" (Princeton University Press 2012). A Portuguese edition of this book, translated by Magnum Eltz is available for the Brazilian market: O NÓ DE SALOMÃO: como o direito pode erradicar a pobreza das nações (RCV-LTDA 2017). Other literature is also included.

References:

- ✓ The Mystery of Growth (based on Cooter/Schäfer) and Frank B. Cross (2002) Law and Economic Growth, *Tasys law Review*, 80 (7), 1737-75
- ✓ Less is More (based on Cooter/Schäfer)
- ✓ Property-make or Take (based on Cooter/Schäfer), Driscoll/Hoskins (2003): Property Rights: The Key to Economic Development, *Cato Policy Analysis* August, 1-17
- ✓ Corporations (Based on Cooter/Schäfer), Andrew Shleifer, Robert W. Vishny (1997) A Survey of corporate Governance, *Journal of Finance* 737- 783
- ✓ Banking and Securities (Based on Cooter/Schäfer), Ross Levine Bank Based or Market Based Financial Systems: Which is better? *Journal of Financial Intermediation* (2002) 398-428 Ross Levine (1999) Law, Finance and Economic Growth, *Journal of Financial Intermediation* 8(1) 8-35 Rafael La Porta, Florencio Lopez de Silvanes, Andrew Shleifer, Robert W. Vishny (1998): Law and Finance, *Journal of Political Economy* 106 (6) 1113-55
- ✓ Bankruptcy, (based on Cooter/Schäfer)
- ✓ Pranab Bardhan (1997) Corruption and Development: A Review of Issues, *Journal of Economic Literature* XXXV Sept. 1320-46
- ✓ Richard A. Posner (1998) Creating a Legal Framework for Economic Development, *World Bank Research Observer*, 13 (1) February 1- 11. K.E. Davis/ J. Trebilcock, *Legal Reforms and Development*, *third World Quarterly* 22 (1) 21-36, . A. Dixit (2003) Some Lessons

from Transaction Cost Politics for Less Developed Countries, Economics and Politics, 15 (2) July
107-33

Global Law Program - Visiting Professor

Course: Doing Business and Fundamental Labor Rights

Workload: 15 hours

Credits: 1

Overview:

Course description and objectives

– The Course is aimed at providing a general overview in the different spheres of individual and collective labour issues at the global level.

– It requires a basic knowledge of International Labour Law and Comparative Labour Law.

– Specific themes and material aspects of European Labour Law will be explored.

Teaching Methodology

– Students are expected to read and come prepared to discuss the readings uploaded online, to think about a number of legal questions before the lesson and to participate actively in class discussion.

– Each topic will be introduced by the teacher and then discussed with students in class.

Evaluation Criteria and System

In class. Involved. Students attending the course will be assessed on a two-step basis:

a) individual participation in class discussions;

b) group performance, on the basis of the final written essay.

The final grade will result from the sum of these three partial marks.

*As to participation in discussions in class, relevant criteria are:

a) knowledge of the materials uploaded online and

b) ability to develop personal standpoints about the legal issues discussed in class.

**As to the group assignments:

a) a written paper on the topic, taking into account suggestions and criticisms raised in the discussion, shall be delivered within a week after the presentation;

b) relevant criteria for the assessment: (i) coverage of all the relevant legislative and case law materials, (ii) capacity to critically address all the relevant issues raised by the task,

(iii) consistency of the proposed solution, logical order and clarity of exposition.

Electronics are not prohibited but should be silenced and used for class purposes only.

Note

All materials that will be discussed in class will be provided. A reading list is given below for each class. Those items marked with an asterisk (*) are essential reading and MUST be read by all students in preparation for the class.

Items which are not marked with an asterisk are recommended readings.

References:

- ✓ Stone K.V.W. (2008), Flexibilization, Globalization and Privatization: Three Challenges to Labour Rights in Our Time in Bercusson and Estlund (Eds.), *Regulating Labour in the Wake of Globalization*; also in (2005) 44 *Osgoode Hall LJ* 77.
- ✓ D'Antona M. (2002), Labour law at the century's end: an identity crisis? in Conaghan J., Fischl R. M. and Klare K. (Eds.), *Labour law in an era of globalization: Transformative Practices and Possibilities*, Oxford,

UK.

- - Arthurs H. (2006), Who's afraid of globalization? Reflections on the future of labour law in Craig J. D. and Lynk S. M. (Eds.), Globalization and the Future of Labour Law, Cambridge, pp. 51-74.
- ✓ The Ten Principles of the UN global compact (link)
- ✓ UN Sustainable Development Goals (link)
 - *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) -
 - 5th Edition (2017) (link)
 - OECD Guidelines for Multinational Enterprises (link)
- ✓ Ruggie J. G. (2007), Business and human rights: the evolving international agenda in American Journal of
 - International Law, 101(4), pp. 819-840.
 - - Alston P. (2004), 'Core labour standards' and the transformation of the international labour rights regime in
 - European Journal of International Law, 15(3), pp. 457-521.
 - - Langille, B. A. (2005), Core labour rights – The true story (reply to Alston) in European Journal of International Law, 16(3), pp. 409-437.
- ✓ Azoulay L. (2008), The Court of Justice and the Social Market Economy: The Emergence of an Ideal and the Conditions for its Realization in Common Market Law Review, 45(5)
- ✓ De Stefano V. (2017), Non-Standard workers and freedom of association: a critical analysis of restrictions to collective rights from a human rights perspective in Industrial Law Journal, 46(2).
 - - Biasi M. (2014), On the Uses and Misuses of Worker Participation: Different Forms for Different Aims of Employee Involvement in International Journal of Comparative Labour Law and Industrial Relations, 30(4).
 - - Velyvyte V. (2016), The Right to Strike in the EU after Accession to the ECHR: A Practical Assessment in Freedland M. and Prassl J. (Eds.), Viking, Laval and Beyond, London
- ✓ Case Study: E.C.J. 12st September 1999, C-67/96, "Albany" + E.C.J. 4th December 2014, C-413/13, "FNV"

Global Law Program – Visiting Professor

Course: NEW TRENDS IN INTERNATIONAL TAXATION

Workload: 15 hours

Credits: 1

Overview:

The aim of the course is to introduce students to the field of international tax law and to provide students with an understanding of tax law from an international perspective. The course will present the current legal rules and cover the policy arguments, in particular in the light of the OECD's recent Base Erosion and Profit Shifting Project (BEPS), which has arguably changed the rules for international tax law.

Breakdown of topics for the course:

First session

Introduction to international tax law

- Interdisciplinary approach of international taxation: Globalization & International Taxation
- Introduction to comparative tax law
- Tax policy trends: Tax reform in the 21st Century
- Sources of international tax law
- Overview of fundamental concepts: Double taxation (legal & economic), the permanent establishment concept, transfer pricing and arm's length principle, thin capitalization, exchange of information, aggressive tax planning, avoidance and evasion, among others .

Second and third session

Introduction to Double Taxation Conventions

- Introduction to the Law of Double Taxation Conventions (State practice in the conclusion of DTCs, the effects of DTCs, the interpretation of double taxation conventions, the structure and systems of DTCs, persons covered, taxes covered, allocation rules, methods for elimination of double taxation, among others).

Fourth and fifth session

First approach to the OECD "Base erosion and profit shifting project"

- OECD Base erosion and profit shifting (BEPS) Project: 15 actions.
- Anti-avoidance rules: domestic anti-avoidance rules, treaty anti-avoidance rules, other measures.
- International tax dispute resolution

3. The significance of the theme for teaching and learning law in the globalized context: Understanding global law is not possible without the basic knowledge of how businesses and people are taxed in an international context. Unquestionably, issues related to international taxation are relevant from the perspective of possible double taxation and the methods used to avoid the payment of taxes in an international context. From a private law perspective, it is fundamental to understand how taxes affect the legal relationships between persons; and from a public law perspective, taxes are a fundamental income for redistributive expenses and for society to have greater welfare.

It is for all of the above, that the course explores the basic concepts of international tax law, the fundamental aspects of tax treaties and a preliminary approach to the 15 actions of the BEPs (Base erosion and profit shifting) project of the OECD. This latter project commenced in 2013, with the support of the G20 countries, and it has resulted in proposed rules and processes to strengthen international tax rules. Knowledge of the proposals, rules and its resultant multi-lateral conventions are essential to understand the relationship between international private activity and taxes, and also to know better the necessary construction of a transnational "tax ethic" that seeks to attack aggressive tax planning.

The course thus will commence with an overview of the principles of international tax law, followed with detailed lectures on the Model Double Tax Conventions and ending with lectures on the OECD's BEPS project.

References:

- ✓ Kevin Holmes, *International Tax Policy and Double Tax Treaties*, "Chapter I. International Tax Policy", IBFD, The Netherlands, 2014, p. 1-18.
- ✓ Victor Thuronyi, Kim Brooks & Borbala Kolozs, *Comparative Tax Law*, 2nd Edition, Wolters Kluwer, The Netherlands, 2016, p. 1-38, 209-220, 275-290, 295-304.
- ✓ Dieter Endres & Christoph Spengel (ed.), *International Company Taxation and Tax Planning*, Wolters Kluwer, Kluwer International Law, The Netherlands, 2015, p. 1-25.
- ✓ AA.VV. *Fundamentals of International Tax Planning*, IBFD, The Netherlands, 2007, p. 5-32, 33-48.
- ✓ Kevin Holmes, *International Tax Policy and Double Tax Treaties*, "Chapter 2. Double taxation", IBFD, The Netherlands, 2014, p. 19-55.
- ✓ John G. Head and Richard Krever (ed.), *Tax Reform in the 21st Century*, Kluwer Law International, The Netherlands, 2009, p.3-16, 147-165.
- ✓ Johan W. Diamond and George R. Zodrow (ed.), *Fundamental tax reform*, The MIT Press, Cambridge, 2008, p. 27-74.
- ✓ <http://www.oecd.org/tax/>
- ✓ Michael Lang, *Introduction to the Law of Double Taxation Conventions*, 2nd edition, IBFD, 2013 (pages to be defined).
- ✓ Klaus Vogel, *Klaus Vogel on Double Taxation Conventions*, Kluwer Law International, The Netherlands, 1997 (pages to be defined).
- ✓ *Model Tax Convention of Income and on Capital. Condensed version. OECD*, 2014.
- ✓ *UN Model Double Taxation Convention between Developed and Developing Countries* (2011)
- ✓ Cotrut, Madalina (ed.), *International Tax Structures in the BEPS Era: An analysis of Anti-abuse Measures*, IBFD Tax Research Series, The Netherlands, 2015, p. 3-68.
- ✓ <http://www.oecd.org/ctp/beps/>