# Business Government Relations

## Professors Emanuele Vendramini-Francesco Pedaccini

***COURSE AIMS***

The course is made up of two distinct, although related, modules, one per each semester of classes.

The first module will discuss the main questions related to international taxation, both from a theoretical and a practical point of view, thereby providing the main tools of international tax law consulting. Once summarized some of the fundamental notions of international tax law, this module will be focused on the issues of tax treaties and of EU tax law covering group taxation, intra-group flows of income and some relevant BEPS (Base Erosion and Profit Shifting) issues. Particular attention will also be given to case studies in order to provide a more comprehensive and integrated approach to the subject matter.

The second module Public Management for competitiveness briefly discusses firms’ and clusters’ strategies and actions to support their competitiveness and then focuses the analysis on the complementary role of governments in making it happen.

A global framework analyzing the determinants of public management interventions will be presented and discussed. This course presents many tools and techniques that public agencies have developed to play an active and key role in the competitiveness arena, efficiently coordinating public resources and actions with firms’ and clusters’ initiatives

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***LEARNING OUTCOMES***

At the end of the course the students will be able to:

* Manage the typical issues of international tax law consulting;
* Understand and discuss all the key traits of entrepreneurial personality and leadership styles applied to the different phases of a business’ life cycle;
* Develop a business plan (also for internationalization) and prepare the related formal document(s) for the start-up of new businesses or the development of existing ones;
* Discuss and evaluate a business plan in terms of the actual feasibility of a new venture;
* Discuss and present to a selected public a business plan project;

At the end of the second module, the students will also be able to:

* To provide students with an in-depth understanding of the principles and practice of selected topics in International business seminar.
* To provide students with a solid understanding of the principles and practice of making business in specific location.
* To provide students with knowledge of the principles of competitiveness and economic development.

***COURSE CONTENT***

**Module I: International Corporate Taxation and Tax Planning**

* Basic notions of international tax law;
* The problem of double taxation: the OECD Model and the other Model Conventions. The relationship of Double Taxation Conventions to domestic law.
* Fundamental international taxation rules: tax residency, permanent establishment, dividends, interests, royalties;
* The taxation of multinational corporations: transfer pricing, CFC rule, group taxation;
* Base erosion and profit shifting issues. The taxation of the digital economy;

**Module II: Public Management for competitiveness**

* Role of Government
* Analyze the competitive advantage of a location.
* Understand the role of Government in promoting competitiveness.
* Provide suggestion on how to support cluster development.

***READING LIST***

Module I:

* Lang, *Introduction to the Law of Double Taxation Conventions*, IBFD, Amsterdam, 2013.
* Holmes, *International Tax Policy and Double Tax Treaties*, IBFD, Amsterdam, 2014.

The chapters to be studied for the course will be indicated. Same for not attending students.

Further reading materials (slides, articles, case studies) will be provided by the professor during the course.

Module II:

M. Porter, On Competition, Harvard Business School Press, 1998.

M. Porter, The Competitive Advantage of Nations, New York, 1998, Chapter 3: Determinants of National Advantage, Chapters. 4, 9 & 10.

***TEACHING METHOD***

The course will be taught through different methods combined: lectures, discussions of case studies, presentations by students in-class and project works.

***ASSESSMENT METHOD***

For the first module, students attending class on a regular basis will be required to give an oral presentation of a case study and to take a final written exam on the part of the course content not covered by the case presented, according to the weights:

Case presentation 25%

Final exam 75%

Students not attending class on a regular basis will be required to take a final written test of 90 minutes covering all the topics indicated above (“Course content”). Suggested reading: Holmes, *International Tax Policy and Double Tax Treaties*, IBFD, Amsterdam, 2014 (pp. 1-315; 367-427).

For the second module:

Quality of a prepared research paper (50%); case discussion in class (30%); class participation and final exam (20%).

Dates for the presentations and the submission dates for the research papers will be discussed on the first day of the module. 30%

***NOTES***

Information on office hours available on the teacher's personal page at <http://docenti.unicatt.it/>