

Personal Income Tax in the European Union
Summer School Programme 2021

Week 1 (Day 1): Monday

July 5th, 2021
Time Schedule

Hour	Class	Professor
12.00 – 12.30 (ECT) 14:30-15:00 (Tehran Time)	Opening Speech	Ali Nassiri Aghdam <i>(Director of the Summer School)</i>
12.30 – 14.00 (ECT) 15:00-16:30 (Tehran Time)	<ul style="list-style-type: none">- Understanding Taxation. Taxation and the Power to Tax: their conditions and the possible limits.- The Role of the State in defining Taxes. Supra-National Constraints deriving from the EU Legal System.	Marco Greggì
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 16.30 (ECT) 17:00-19:00 (Tehran Time)	<ul style="list-style-type: none">- Source and Residence in International Taxation.- International Double Taxation on Business Income and its reflection on Individual Income	Marco Greggì

Week 1 (Day 2): Tuesday

July 6th, 2021
Time Schedule

Hour	Class	Professor
12.00 – 13.00 (ECT) 14:30-15:30 (Tehran Time)	<ul style="list-style-type: none">- Fundamental Functions of Personal Income Tax in Economy: Redistribution.- Optimal Personal Income Tax: Equity-Efficiency Trade off.	Ali Nassiri Aghdam
13:00 – 14.00 (ECT) 15:30-16:30 (Tehran Time)	<ul style="list-style-type: none">- Haig-Simon’s Income Definition- Economic Rational of Deviating from Haig-Simon’s Income definition: Dealing with exemptions, Allowances and credits.	Ali Nassiri Aghdam
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 15.30 (ECT) 17:00-18:00 (Tehran Time)	<ul style="list-style-type: none">- Tax Rates and Tax Systems: Progressive, Proportional and Regressive.	Ali Nassiri Aghdam
15.30 – 16.30 (ECT) 18:00-19:00 (Tehran Time)	<ul style="list-style-type: none">- Criteria of the Fairness of Tax System: Horizontal Equity versus Vertical Equity.- Tax Unit and Marriage Tax.	Ali Nassiri Aghdam

Week 1 (Day 3): Wednesday

July 7th 2021
Time Schedule

Hour	Class	Professor
12:00 – 13:00 (ECT) 14:30-15:30 (Tehran Time)	Passive Income and Taxation of Dividends.	Marco Greggi
13:00 – 14:00 (ECT) 15:30-16:30 (Tehran Time)	Passive Income and Taxation of Interests and Royalties.	Marco Greggi
14:00 – 14:30 (ECT) 16:30-17:00 (Tehran Time)		Break
14:30 – 15:30 (ECT) 17:00-18:00 (Tehran Time)	Relief from Double Taxation.	Marco Greggi
15:30 – 16:30 (ECT) 18:00-19:00 (Tehran Time)	The Non-discrimination Clause in International Tax Law.	Marco Greggi

Week 1 (Day 4): Thursday

July 8th 2021
Time Schedule

Hour	Class	Professor
12:00 – 14:00 (ECT) 14:30-16:30 (Tehran Time)	<ul style="list-style-type: none"> - Personal income taxation: a comparative approach within the European models of taxation. - Assessing the power to tax of the states according to the OECD and UN Model conventions. An Analysis of the Tie Break rules 	Jesús Ramos Prieto José Miguel Martin José Manuel Macarro Osuna
14:00 – 14:30 (ECT) 16:30-17:00 (Tehran Time)		Break
14:30 – 16:30 (ECT) 17:00-19:00 (Tehran Time)	<ul style="list-style-type: none"> - Income taxation and tax competition; the race to the bottom. The so-called “special attraction regimes”. 	Jesús Ramos Prieto José Miguel Martin José Manuel Macarro Osuna

Week 2 (Day 5): Monday

July 12th 2021
Time Schedule

Hour	Class	Professor
12.00 – 13.00 (ECT) 14:30-15:30 (Tehran Time)	The HNWI regime. - Continued: The retired individual regimes. - Continued: skilled workers and top management.	Marco Greggi
13:00 – 14.00 (ECT) 15:30-16:30 (Tehran Time)	- Concluding remarks: ways and means to address unfair tax competition.	Marco Greggi
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 16.30 (ECT) 17:00-19:00 (Tehran Time)	- Capital Gain Tax and its Economic Rational - How Capital Gain is taxed? - Lock in Effect and Capitalization Effect - CGT in EU Country Members	Bagher Darvishi

Week 2 (Day 6): Tuesday

July 13th 2021
Time Schedule

Hour	Class	Professor
12.00 – 14.00 (ECT) 14:30-16:30 (Tehran Time)	Overlapping tax jurisdictions: origin of international double taxation	Georges Cavalier
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 16.30 (ECT) 17:00-19:00 (Tehran Time)	Double tax treaty assignment rules (including the concept of PE)	Georges Cavalier

Week 2 (Day 7): Wednesday

July 14th 2021

Time Schedule

Hour	Class	Professor
12.00 – 13.00 (ECT) 14:30-15:30 (Tehran Time)	The Role of Tax Planning in Business and individual Decision-making Process.	Marco Greggi
13:00 – 14.00 (ECT) 15:30-16:30 (Tehran Time)	Understanding the Concepts: The Formal Approach versus “Substance over Form”.	Marco Greggi
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 15.30 (ECT) 17:00-18:00 (Tehran Time)	Ways and Means to Prevent Avoidance: A Comparative Perspective.	Marco Greggi
15.30 – 16.30 (ECT) 18:00-19:00 (Tehran Time)	Continued: discussion of cases	Marco Greggi

Week 2 (Day 8): Thursday

July 15th 2021

Time Schedule

Hour	Class	Professor
12.00 – 14.00 (ECT) 14:30-16:30 (Tehran Time)	Dealing with tax Returns: Tax Administrator and Taxpayers’ Perspective	Mahdi Movahedi Beknazar
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 16.30 (ECT) 17:00-19:00 (Tehran Time)	Introduction to Transfer Pricing	Georges Cavalier

Week 3 (Day 9): Monday

July 19th 2021
Time Schedule

Hour	Class	Professor
12.00 – 14.00 (ECT) 14:30-16:30 (Tehran Time)	Short outline of EU dispute mechanisms and effective protection of taxpayers rights	Nataša Žunić Kovačević
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 16.30 (ECT) 17:00-19:00 (Tehran Time)	Political Economy of Implementing Personal Income Tax	Mohammad Javad Rezaie

Week 3 (Day 10): Tuesday

July 20th 2021
Time Schedule

Hour	Class	Professor
12.00 – 14.00 (ECT) 14:30-16:30 (Tehran Time)	Personal Income Tax in Spain.	Jesús Ramos Prieto José Miguel Martin José Manuel Macarro Osuna
14.00 – 14.30 (ECT) 16:30-17:00 (Tehran Time)		Break
14.30 – 16.30 (ECT) 17:00-19:00 (Tehran Time)	Personal Income Tax in Croatia.	Nataša Žunić Kovačević