

Università degli studi di Padova
Advanced International Taxation Law (a.y. 2025-2026)
Prof. Marcello Poggioli

BASICS OF U.S. INTERNATIONAL TAX LAW
(with Professor H. David Rosenbloom – New York University)

14-hour intensive Module
(18 May 2026 – 22 May 2026)

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Prof. Marcello Poggioli's "Advanced International Taxation Law" course is proud to host an extraordinary intensive module on "Basics of U.S. International Tax Law", taught by Professor H. David Rosenbloom of the New York University School of Law, one of the most authoritative voices in international taxation worldwide.

U.S. international tax law is the single most impactful national tax system in the world. Its unilateral reach — through rules such as FATCA, GILTI, BEAT, and FDII — shapes the tax planning strategies of multinationals across every jurisdiction, including Europe. The U.S. treaty network, transfer pricing doctrine, and the ongoing interaction between U.S. domestic law and the OECD framework define the operating environment for virtually every cross-border transaction of significance.

Spanning 14 hours of in-person teaching over five days (18–22 May 2026), this module offers students a rigorous and uniquely privileged entry point into the U.S. tax system and its profound interactions with the global tax order. U.S. international tax law stands today at the centre of the most pressing debates in international taxation

For students of international tax law, it is as well an opportunity to gain what no textbook alone can provide: direct access to the thinking of a scholar and practitioner who helped shape this field. Prof. H. David Rosenbloom served as International Tax Counsel at the U.S. Department of the Treasury, clerked for the U.S. Supreme Court, and has taught at Harvard, Stanford, Columbia, and Princeton, in addition to leading the International Tax Program at NYU Law for decades.

All students are warmly invited to attend. It's a rare occasion to engage — in person — with one of the world's foremost authorities on the Tax Law world, at a moment when the global tax landscape is undergoing its most significant transformation in decades.

<p>Day 1 Monday 18th May 26 (10.30-12.30) Room 12</p>	<p><i>Basics of U.S. income tax, including the basic international (cross-border) aspects</i></p>
<p>Day 2 Tuesday 19th May 26 (8.30-11.30) Room 14</p>	<p><i>Fundamental statutory rules for “inbound” taxation and “outbound” taxation</i></p>
<p>Day 3 Wednesday 20th May 26 (8.30.00-11.30) Room 14</p>	<p><i>Transfer pricing in the U.S. Tax system</i></p>
<p>Day 4 Thursday 21st May 26 (8.30-12.30) Room 14</p>	<p><i>U.S. Tax Treaties</i></p>
<p>Day 5 Friday 22nd May 26 (12.30 – 14.30) Room 12</p>	<p><i>Trends in International Tax Law</i></p>

All lessons will be held in person.

Recordings of each session will subsequently be made available on the Moodle platform for non-attending students.