Non-resident Income Tax

Academic Year: (2019 / 2020) **Review date: 01-05-2020**

Department assigned to the subject: Public State Law Department

Coordinating teacher: BAEZ MORENO, ANDRES

Type: Compulsory ECTS Credits : 2.0

Year : 1 Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

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OBJECTIVES

SKILLS THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

Acquiring knowledge that provides a solid theoretical basis and enhances originality when developing and/or applying ideas.
That the students know how to apply the knowledge acquired in the resolution of problems in little known or multidisciplinary environments.
That students are able to integrate knowledge and face the complexity of formulating critical judgments from information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments.
Students should be able to communicate both their conclusions and the arguments behind them to specialized and non-specialized audiences in a clear and unambiguous manner.
Students should possess the learning skills to enable them to continue studying in a largely self-directed or autonomous manner.
Acquisition of a complete knowledge of the essential principles that govern the Spanish tax system.
Ability to identify, interpret, apply and critically analyze legal and doctrinal texts referring to tax matters.
Ability to relate the national regulation on taxation and the international norms referred to such matter.
Ability to solve highly complex legal problems related to tax matters.
Capacity to prepare legal reports on tax-related problems, with an orderly structure and solid legal arguments.
Acquisition and/or consolidation of learning skills that will allow the student to continue in the future with the study of regulation in tax matters.
Justification of the planning of complex realities that require legal arguments and solutions in application of tax regulations.
Obtaining and managing information on tax matters, through the use and management of specialized databases and other telematic tools.
Active intervention in interdisciplinary teams to achieve common objectives.
Capacity to interrelate and solve the problems posed in a real practical scenario that allows simulating and identifying the critical points that exist in the application of tax regulations to the different cases in which several taxes or tax obligations converge.
Capacity to carry out analysis based on international and comparative law, especially with respect to the Double Taxation Conventions, the European Union acquis in the tax field and the relevance of the United States regulations in this area.

STUDENT LEARNING OUTCOMES

Capacity to interrelate and solve the problems raised in a real practical case that allows the simulation and identification of the critical points that exist in the application of tax regulations to the different cases in which several taxes or tax obligations converge. Ability to understand and solve problems related to the application of U.S. regulations on international tax law.
All the teaching is given in a practical way, through the resolution of practical cases during the class in a joint way between the students and the professor. To achieve the greatest practical perspective, students must have worked on and solved the cases prior to the class.
In addition, in order to enhance the eminently practical nature of this Master's, one and a half hours will be devoted to seminars for each credit assigned to the subject, in which cases will be analysed and discussed in order to analyse the tax consequences of cross-border economic operations in the various

countries involved. In this way, outstanding professionals from the world of law, the judiciary and tax inspection will work on the capacity to carry out an analysis based on international and comparative law, especially with regard to the Conventions for the avoidance of double taxation, the European Union's acquis in the field of taxation and the relevance of US regulations in this area. In this course, the total number of hours dedicated to practice in Seminars will be 13.5 hours.

DESCRIPTION OF CONTENTS: PROGRAMME

NRIT general aspects
Scope
Exemption cases
Taxable income. Existence of a permanent establishment. Concept. Calculation of the quota
Taxable income. Income obtained without the mediation of a permanent establishment. Calculation of the quota
Formal obligations

LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the subject teacher
2. Solving case studies, problems, etc. raised by the teacher individually or in a group
3. Presentation and discussion in class, under the moderation of the teacher, of topics related to the content of the subject, as well as practical cases

ASSESSMENT SYSTEM

Continuous evaluation (class participation, assignments and others) 40%
Final exam 60%

% end-of-term-examination:	60
% of continuous assessment (assigments, laboratory, practicals…):	40

BASIC BIBLIOGRAPHY

- Pérez Royo (dir) Curso de Derecho Tributario, Tecnos, Última