

Academic Year: ( 2022 / 2023 )

Review date: 01-04-2022

Department assigned to the subject: Department of Public State Law

Coordinating teacher: RUIZ ALMENDRAL, VIOLETA

Type: Electives ECTS Credits : 3.0

Year : 1 Semester : 1

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

It is recommended that students have a basic knowledge of how tax systems work.

## OBJECTIVES

### BASIC SKILLS

- CB6 Possess and acquire knowledge that provides a basis or opportunity to be original in the development and/or application of ideas, often in a research context.
- CB7 Make the students able to apply the knowledge acquired, and their ability to solve problems in environments that are new or little known within broader contexts (or multidisciplinary) related to their field of study.
- CB8 Make the students able to integrate knowledge and face the complexity of exercising judgment from information that, being incomplete or limited, includes reflections over the social and ethical responsibilities linked to the application of their knowledge and judgments.
- CB9 Make the students capable to communicate their conclusions and the knowledge and ultimate reasons that support those conclusions, to a public that may be specialized or non-specialized in a clear and unambiguous manner.
- CB10 Make the students possess the learning skills that allow them to continue studying in a way that will, to a great extent, have to be self-directed and autonomous.

### GENERAL SKILLS

- CG1 Understand the multidisciplinary nature of the legal order and the necessarily interdisciplinary approach to legal problems, especially from an international perspective.
- CG2 To integrate, manage, identify, organize and analyze information of a legal nature.
- CG3 To formulate critical judgments, evaluate them, and communicate their conclusions in a clear and orderly manner.
- CG4 To evaluate the development of personal and collective actions, identifying rigorous and well-finished work, as well as mistakes, making arguments, and proposing alternative solutions to improve processes and outcomes.
- CG5 To acknowledge the growing importance of teamwork and show initiative, creativity and sense of responsibility, maintaining a lively interest during the whole process.
- CG6 To adapt and blend into different working groups, keeping fluid relationships and communication, respecting ideas and solutions proposed by others with an attitude of cooperation and tolerance, sharing responsibilities and issuing and receiving instructions.
- CG7 To develop professional works in interdisciplinary and international teams, with the ability to integrate diverse contributions in diverse and multicultural legal environments, all towards a common goal.
- CG8 To acquire an adequate and correct attitude at an international level, especially in the context of legal compliance and the management of conflicts of interest in the negotiation of contracts and their performance, as well as in the dispute resolution stage.
- CG9 Ability to understand the advisory role in the broader transnational environment.
- CG10 Ability to apply in new and multidisciplinary environments the concepts, principles, theories or models related to the globalization and internationalization of the law.

### SPECIAL SKILLS

- CE13 Capacity to understand the main tax aspects that need to be taken into account in the context of a cross-border activity, particularly those that arise from international treaties and international tax planning.

- CE14 Capacity to reconcile perspectives of legal interpretation with economic and accounting perspectives to design the transactions and structures that reconcile tax optimization with the most scrupulous compliance with legality.
- CE15 To know the steps that form the different arbitral and judicial proceedings at an international level.
- CE19 Capacity of critical analysis of contractual and procedural documents and legal texts with an international origin for their correct interpretation and execution.
- CE20 Capacity to draw common criteria from diverse sources from different legal traditions, and to formulate proposals and positions not based on arguments of authority, but of consistency.

## LEARNING RESULTS

After taking this course the student will be able to:

- Acquire a comprehensive view of the more relevant transactions in international legal practice, which will encompass the corporate and contractual perspective, as well as the regulatory one.
- Know the more usual proceedings in an international environment, both judicial as well as arbitral, as well as their different stages and requirements.
- Be able to draft procedural briefs and documents corresponding to judicial and arbitral proceedings at an international level.
- To know how to evaluate the risks and to plan the strategies that arise in international negotiation or mediation with the goal of reaching an agreement between the parties involved.
- To know and explain the main human and fundamental rights and their protection in the main international instruments.
- To know the main legal situations and issues that arise in the transnational mobility of workers, persons and citizens, as well as those arising from family and succession law at an international level.
- To put in practice the essential elements of international advocacy in a way sensitive to the different substantive areas where transnational practice takes place.

## DESCRIPTION OF CONTENTS: PROGRAMME

### International Taxation

#### 1.- Basic concepts of international taxation

- a) Taxation of worldwide and locally-sourced income. Legal and economic double taxation, and mechanisms of correction.
- b) Anti-abuse rules
- c) Exchange of information mechanisms
- d) Dispute resolution

#### 2.- Double Taxation Conventions (DTCs)

- a) Basic concepts. The models. Relationship domestic law-DTTs. DTTs interpretation and scope of application.
- b) Allocation rules. Active and passive income.
- c) Mechanisms to avoid double taxation. Exemption and credit. Non-discrimination issues

#### 3.- International Tax Planning and anti-abuse tools

- a) CFC rules
- b) Hybrids and double non-taxation
- c) Interest barrier rules
- d) GAAR

#### 4.- Dispute resolution mechanisms

## LEARNING ACTIVITIES AND METHODOLOGY

### TEACHING ACTIVITIES BY MATTER

- AF1 Lecture
- AF2 Practice/Case
- AF3 Lecture-plus-practice
- AF6 Group work
- AF7 Students individual work

## TEACHING METHODOLOGIES BY MATTER

MD1: Lecture in class by the professor aided by computer and audiovisual tools, in which the course's main concepts will be developed, and the main literature will be provided.

MD2: Critical reading of the texts recommended by the course's professor: press articles, reports, manuals and/or academic articles, for their discussion in class, or to expand and consolidate the lessons of the course.

MD3: Resolution of cases, problems, etc, provided by the professor, individually or in group.

MD4: Exposition and discussion in class, moderated by the professor, on topics regarding the contents of the course, as well as practical cases.

MD5: Making of Works and reports individually or in group.

TUTORING: Students will have access to tutorials with the person responsible for coordinating the subject. With the tutoring it is intended to organize the teaching and learning processes that are based on the interaction between the student and the teacher in order to: (i) Guide the autonomous and group work of the students (ii) Deepen in different aspects of the subject (iii) Guide the academic and comprehensive training of the student. The tutorials will take place at the time and under the conditions determined by the teacher in Aula Global.

## ASSESSMENT SYSTEM

### EVALUATION SYSTEMS BY MATTER

- SE1 Participation and engagement in class
- SE2 Individual or group Works done during the course
- SE3 Final exam

Evaluation systems	Minimum weigh (%)	Maximum weigh (%)
SE1	20%	30%
SE2	40%	60%
SE3	20%	40%

The master in International advocacy is a master's degree that is taught in person. Therefore, students are required to attend all the theoretical and practical classes that the master has programmed. A student may only be absent for no reason from a maximum of 15 per cent of the classroom hours (i.e. not the sessions or days) in each subject. In case of excused absences, the total maximum will be 25%. If the student hold an absence greater than those indicated, a "0" will be computed on the continuous evaluation rating. Likewise, the absences lower than those percentages may be taken into account when it comes to modulate downward the qualification of the continuous evaluation, especially if it includes a participation note.

In the extraordinary call the weight will be: Final examination: 60% and continuous evaluation: 40%.

<b>% end-of-term-examination:</b>	40
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	60

## BASIC BIBLIOGRAPHY

- OECD Model Tax Convention on Income and on Capital, OECD Publishing, 2017
- OECD Model Tax Convention on Income and on Capital with COMMENTARIES, OECD Publishing, 2017

## BASIC ELECTRONIC RESOURCES

- Brian Arnold . An introduction to tax treaties: [http://www.un.org/esa/ffd/wp-content/uploads/2015/10/TT\\_Introduction\\_Eng.pdf](http://www.un.org/esa/ffd/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf)
- Klaus Vogel . Double Tax Treaties and their Interpretation: <http://scholarship.law.berkeley.edu/cgi/viewcontent.cgi?article=1039&context=bjil>
- United Nations . United Nations Model Double Taxation Convention: [http://www.un.org/esa/ffd/documents/UN\\_Model\\_2011\\_Update.pdf](http://www.un.org/esa/ffd/documents/UN_Model_2011_Update.pdf)
- Wolfgang Schön . International Tax Coordination for a Second-Best World (Part I): <https://poseidon01.ssrn.com/delivery.php?ID=652087122068025068067083110103008027024044014043036071094111022081092090026006088126123009016061033059096098068094090065115111106027069082063116028010117005012096092025086046082082075068086080118108108072102127116105111113122091108024122089001>

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