

The evolution of Tax Law in times of crisis, international competition and globalization

Academic Year: (2022 / 2023)

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Department assigned to the subject: Public State Law Department

Coordinating teacher: ORTIZ CALLE, ENRIQUE

Type: Electives ECTS Credits : 4.0

Year : 1 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

None in particular

OBJECTIVES

Basic skills:

- CB6 Possess and understand knowledge that provides a basis or opportunity to be original in the development and / or application of ideas, often in a research context
- CB7 That students know how to apply the knowledge acquired and their ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study
- CB8 That students are able to integrate knowledge and face the complexity of formulating judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments
- CB9 That the students know to communicate their conclusions and the knowledge and last reasons that sustain them to specialized and non-specialized public in a clear and unambiguous way
- CB10 That students have the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.

Specific competences:

- CE1 Ability to identify legal institutions of public law that, as a result of the globalized environment, are under review
- CE2 Ability to contrast legal institutions of Spanish Public Law with those of other countries
- CE3 Ability to identify the differences of the legal categories of Public Law with those of other branches of Law
- CE4 Ability to investigate the historical root of current problematic legal issues, through the examination of the origins and historical evolution of institutions
- CE5 Ability to identify the incidence in criminal legal categories as a consequence of the internationalization of criminal activities
- CE6 Ability to identify and reflect on the dogmatic challenges derived from the approximation of administrative legal institutions in an internationalized context

DESCRIPTION OF CONTENTS: PROGRAMME

The transformations of Tax Law in times of crisis, international competition and globalization:

1. The challenges of international taxation in the era of the digital economy: Problems locating rents. Erosion of taxable bases and obsolescence and necessary updating of the current network of OECD Model Agreements. Taxation of the Blockchain. International exchange of information and tax transparency.
2. Tax justice and sustainability of the Welfare State in a context of international tax competition. Current content of the principle of contributory capacity. Justice in public spending. The function of extra-fiscal taxes. New public patrimonial benefits of a non-tax nature.
3. Environmental taxation as an instrument for the energy transition in the fight against climate change. The promotion of renewable energies. Towards a new taxation of hydrocarbons. The taxation of

emissions and their coordination with the market for emission rights.

4. The protection of the fundamental rights of taxpayers before the tax administration. The right to the inviolability of the domicile with special reference to legal persons; the right to privacy and the taxing power to obtain information; the principle of culpability and the right not to testify against oneself in tax proceedings; the investigative authority of the Administration and the fiscal offense; criminal jurisdiction and tax administration.

LEARNING ACTIVITIES AND METHODOLOGY

TRAINING ACTIVITIES OF THE STUDY PLAN REFERRED TO MATTERS

AF1 Theoretical class
AF2 Practical classes
AF6 Group work
AF7 Individual student work
AF8 Partial and final exams

ASSESSMENT SYSTEM

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

ASSESSMENT SYSTEMS OF THE STUDY PLAN REFERRED TO SUBJECTS

SE1 Participation in class
SE2 Individual or group work carried out during the course

Evaluation systems Minimum weight (%) Maximum weight (%)

SE1 40 40

SE2 60 60

The assessment in the extraordinary call will be under the same requirements than in the ordinary.

ADDITIONAL BIBLIOGRAPHY

- Falcón y Tella/Pulido Guerra Derecho fiscal internacional, Marcial Pons, 2018