

Academic Year: ( 2023 / 2024 )

Review date: 04-06-2021

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Electives ECTS Credits : 3.0

Year : Semester :

## OBJECTIVES

The aim of this course (INTERNATIONAL TAXATION) is to serve as a general introduction to the problems of taxing international transactions and the solution given by the network of Double Taxation Conventions (DTC). Upon successful completion of the course, students will acquire valuable skills in understanding and dealing with the myriad of problems that arise in one of the most complicated areas of Tax law. They will also be in a better position to understand the relationships between different tax systems, as well as better understand the domestic tax system itself.

## DESCRIPTION OF CONTENTS: PROGRAMME

The syllabus focuses on the taxation of individuals and entities in a international setting. Specifically, the content of the Double Taxation Conventions will be deeply analyzed, as well as its relationship with domestic law, alongside anti-abuse clauses impacting international transactions.

Also, this subject will constitute the basis of the participation in moots referred to the subject, i.e. the moot organized by the Observatorio Iberoamericano de Tributación Internacional (OITI) and the International Tax Moot Court Competition organized by the KU Leuven University in Belgium.

## LEARNING ACTIVITIES AND METHODOLOGY

The teaching method currently employed by all Professors at the Área de Derecho Financiero y Tributario follows an active teaching approach, which entails a constant encouragement of students to examine and apply the current tax legislation and cases. Student accountability is thus actively promoted, and they are expected to make use of all the materials available to them (compulsory reading, cases, practical examples, etc).

## ASSESSMENT SYSTEM

The continuous assessment will amount to 50% of the final grade and the final exam another 50%.

The continuous assessment will be evaluated on the basis of the active participation of the student in class and the resolution of case studies and commentaries on judgments.

The (optional) participation in team representing Carlos III University in the European and International Tax Moot Court Competition (in Leuven, Belgium) will serve to pass the course in case the student works satisfactorily during the preparation of the competition.

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|-----------------------------------------------------------------------------|----|
| <b>% end-of-term-examination:</b>                                           | 50 |
| <b>% of continuous assessment (assignments, laboratory, practicals...):</b> | 50 |

## BASIC BIBLIOGRAPHY

- LANG, Michael: Introduction to the law of double taxation conventions, Amsterdam, IBFD, Última edición