

## International Taxation

Academic Year: ( 2024 / 2025 )

Review date: 28/05/2024 11:12:21

Department assigned to the subject: Public State Law Department

Coordinating teacher: RUIZ ALMENDRAL, VIOLETA

Type: Electives ECTS Credits : 3.0

Year : 1 Semester : 1

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

In order to follow this subject it is advisable to have a general knowledge of the tax system. In addition, knowledge of the functioning of international treaties is required

## 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

## 2.- Double Taxation Conventions (DTCs) and the Multi-Lateral Convention

- a) Basic concepts. The models. Relationship domestic law-DTCs. DTCs 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 general and targeted anti-avoidance rules (GAARs and TAARs)

## 4.- Dispute resolution mechanisms

## 5.- The digital economy and its impact on the allocation of taxing rights.

## 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 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 groups.

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 groups.

TUTORING: Students will have access to tutorials with the person responsible for coordinating the subject.

With 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

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

## EVALUATION SYSTEMS BY MATTER

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

Evaluation systems	Minimum weigh (%)	Maximum weigh (%)
SE1	10%	20%
SE2	10%	20%
SE3	40%	60%

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 percent of the classroom hours (i.e. not the sessions or days) in each subject.

In case of justified absences, the total maximum will be 25%. If the student holds 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 modulating downward the qualification of the continuous evaluation, especially if it includes a participation note.

## BASIC BIBLIOGRAPHY

- MICHAEL LANG Introduction to the law of double taxation conventions , Amsterdam : IBFD ; Wien : Linde International 2021 ISBN 9789087226862; ISBN 9087226861, 2021
- 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): <a href="https://poseidon01.ssrn.com/delivery.php?ID=652087122068025068067083110103008027024044014043036071094111022081092090026006088126123009016061033059096098068094090065115111106027069082063116028010117005012096092025086046082082075068086080118108108072102127116105111113122091108024122089001026068004&EXT=pdf" target="\_blank">https://poseidon01.ssrn.com/delivery.php?ID=652087122068025068067083110103008027024044014043036071094111022081092090026006088126123009016061033059096098068094090065115111106027069082063116028010117005012096092025086046082082075068086080118108108072102127116105111113122091108024122089001026068004&EXT=pdf</a>