



Universidad
Carlos III de Madrid

COURSE: International Taxation		
DEGREE: Bachelor in Law	YEAR: 2011/2012	TERM: first

WEEKLY PROGRAMMING (W) and SESSIONS (S)					
W	S	DESCRIPTION	WEEKLY PROGRAMMING FOR STUDENT		
			DESCRIPTION	CLASS HOURS	HOME WORK HOURS Maxim um 7 H
1	1	Introduction. Double taxation and the allocation of tax powers as a central problem of International Tax Law (ITL). Tax planning as a problem.	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	
1	2	The different sources of International Tax Law and interpretation issues. <ol style="list-style-type: none"> 1. Double Taxation Conventions (DTC) and other Treaties with tax consequences 2. The Relationship between DTC and domestic law 3. DTC and European Union Law 	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	
2	3	The different sources of International Tax Law and interpretation issues. <ol style="list-style-type: none"> 1. The role of "soft law" in the ITL. Special emphasis on the Commentaries to the OECD Model Tax Convention 	Students will analyze the current case law (previously given in Aula Global) and discuss it in class	1,5	

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		2. The interpretation of the DTC. The Vienna Convention on the Law of Treaties (VCLT) and the current relevance of the OECD Commentaries			
2	4	The Spanish Double Taxation Conventions 1. Introduction to the different types of DTC entered into by Spain. 2. The Nonresidents Income Tax and DTC.	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	
3	5	The Spanish Double Taxation Conventions	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	
3	6	The Spanish Double Taxation Conventions	Selected cases to be resolved in class by students	1,5	
4	7	The Spanish Double Taxation Conventions	Selected cases to be resolved in class by students	1,5	
4	8	The structure of DTC 1. Personal and substantive scope. Taxes covered. 2. Distribution of taxing power depending of the type of income.	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	

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5	9	The structure of DTC 3. Transfer pricing.	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	
5	10	The structure of DTC 4. Methods to avoid double taxation.	Selected cases to be resolved in class by students	1,5	
6	11	The structure of DTC 5. Nondiscrimination in DTC and in European Union Law.	Selected cases to be resolved in class by students	1,5	
6	12	Tax avoidance and the methods to counter it 1. Tax avoidance as a central issue in International Taxation. 2. Countering tax avoidance. Special reference to Treaty shopping structures and Limitation of Benefits Clauses	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	
7	13	Tax avoidance and the methods to counter it	Selected cases to be resolved in class by students	1,5	

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		The application of General Anti-Avoidance Rules (GAARs) to international transactions.			
7	14	Managing DTC: conflict solving and cooperation between Tax administrations 1. Mutual agreement 2. Mutual assistance	Students are expected to read the assigned materials (see syllabus), which will be discussed in class.	1,5	
SUBTOTAL				21 + 49 =70	
15		Tutorials, Handing in, etc			
16-18		Assessment ("Take Home Exam")		3	
TOTAL				75	