

**“INTERNATIONAL TAXATION” SYLLABUS
 MASTER IN INTERNATIONAL ADVOCACY, 2019-20
 CAMPUS PUERTA DE TOLEDO**

Sessions	Lecturer	Content
1st lecture	Aitor Navarro (UC3M)	Source (IRNR) and residence (IRPF/IS) within direct taxes in Spain Introduction to Double Tax Conventions (DTCs): object and purpose DTCs: structure and functioning
2nd lecture	Aitor Navarro (UC3M)	DTCs subjective and objective scope DTCs Allocation rules: business profits
3rd lecture	Eva Escribano (UC3M)	DTCs Allocation rules: passive income and capital gains DTCs Allocation rules: active income
4th lecture	Eva Escribano (UC3M)	DTCs Elimination of double taxation: exemption and credit. Other provisions
5th session	Antonio Barba / Paula Benéitez (Cuatrecasas)	Domestic anti abuse rules impacting international transactions: CFC, anti-hybrid provisions, interest barrier, PE anti-avoidance rules
6th session	Felipe Rubio (AEAT)	Alternative Dispute Resolution mechanisms: Mutual Agreement Procedure (MAP) within DTCs, the MLI and the EU Directive on Tax ADR.
7th session	Aitor Navarro (UC3M)	Final test. Explanation of solutions.