

MASTER IN INTERNATIONAL ADVOCACY, 2020-2021
“INTERNATIONAL TAXATION”

Syllabus and Weekly Planning

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Sessions	Schedule	Lecturer	Content of the Session	Students' Tasks	Alloted time (estimate)
1st lecture 3 h	Nov. 13th 2020 (Friday) 16.00- 17.30 17.45- 19.15	Aitor Navarro (UC3M) Violeta Ruiz Almendral (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	Revision Graded assignment #1	3 hs. Class 3 hs. Study/work
2nd lecture	Nov. 20th 2020 (Friday) 16.00- 17.30 17.45- 19.15	Eva Escribano (UC3M)	DTCs subjective and objective scope DTCs Allocation rules: business profits	Revision Graded assignment #2	3 hs. Class 3 hs. Study/work
3rd lecture	Nov. 30th 2020 (Monday) 16.00- 17.30 17.45- 19.15	Aitor Navarro (UC3M)	DTCs Allocation rules: passive income and capital gains DTCs Allocation rules: active income	Revision Graded assignment #3	3 hs. Class 3 hs. Study/work

4th lecture	Dec. 2nd 2020 (Wednesday) 16.00-17.30 17.45-19.15	Violeta Ruiz Almendral (UC3M)	DTCs Elimination of double taxation: exemption and credit. Other Multilateral Convention Digital economy	Revision	3 hs. Class 3 hs. Study/work
5th session	Dec. 9th 2020 (Wednesday) 16.00-17.30 17.45-19.15	Violeta Ruiz Almendral (UC3M) Felipe Rubio (AEAT)	Introduction to tax avoidance and the use of General anti avoidance rules (GAARs) Domestic anti abuse rules impacting international transactions in the Anti Avoidance Directiva (ATAD): CFC, anti-hybrid provisions, interest barrier, GAAR Transfer pricing	Graded assignment #4	3 hs. Class 3 hs. Study/work
6th session	Jan. 25th 2021 (Monday) 16.00-17.30 17.45-19.15	Violeta Ruiz Almendral (UC3M)	Final test and recap session	Take home exam	3 hs. Class 6 hs. Study/work