



FICHA TÉCNICA DE LA ASIGNATURA

Datos de la asignatura	
Nombre completo	Derecho Fiscal Comunitario y Planificación Fiscal Internacional
Código	E000001222
Título	Máster Universitario en Derecho Internacional y Europeo de los Negocios (International and European Business Law)
Impartido en	Máster Universitario en Derecho Internacional y Europeo de los Negocios [Primer Curso]
Créditos	4,0 ECTS
Carácter	Obligatoria
Departamento / Área	Máster Universitario en Derecho Internacional y Europeo de los Negocios

Datos del profesorado	
Profesor	
Nombre	Eduardo Gracia Espinar
Departamento / Área	Centro de Innovación del Derecho (CID - ICADE)
Correo electrónico	egespinar@icade.comillas.edu
Profesor	
Nombre	Pablo Andrés Hernández González-Barreda
Departamento / Área	Departamento de Derecho Económico y Social
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Teléfono	2827

DATOS ESPECÍFICOS DE LA ASIGNATURA

Contextualización de la asignatura	
Competencias - Objetivos	
Competencias	
GENERALES	
CG01	Capacidad de análisis y síntesis
CG03	Capacidad de gestión de la información
CG06	Capacidad de trabajo en equipo



CG07	Capacidad de trabajo en un contexto internacional
CG08	Capacidad de razonamiento crítico
CG10	Capacidad de desarrollo de un aprendizaje autónomo
CG11	Motivación por la calidad
CG12	Capacidad de aplicar los conocimientos teóricos a la práctica
ESPECÍFICAS	
CE02	Dominar los principales tratados internacionales con relevancia en el ámbito del tráfico económico internacional, distinguiendo los instrumentos vinculantes de las simples recomendaciones o instrumentos meramente interpretativos u orientadores (soft law)
CE04	Dominar las principales normas de derecho comunitario y de derecho internacional con relevancia para el desarrollo de negocios internacionales
CE05	Ser capaz de diseñar estrategias de reestructuración de grupos de sociedades y/o de las actividades intra-grupo y de mercado para maximizar las ventajas del marco legal
CE06	Identificar de manera precisa los riesgos contingentes derivados de las normas relevantes y establecer adecuadamente medidas de evitación o minimización

BLOQUES TEMÁTICOS Y CONTENIDOS

BIBLIOGRAFÍA Y RECURSOS

METODOLOGÍA DOCENTE

Aspectos metodológicos generales de la asignatura

RESUMEN HORAS DE TRABAJO DEL ALUMNO

HORAS PRESENCIALES
HORAS NO PRESENCIALES
CRÉDITOS ECTS: 4,0 (0 horas)

EVALUACIÓN Y CRITERIOS DE CALIFICACIÓN

En cumplimiento de la normativa vigente en materia de **protección de datos de carácter personal**, le informamos y recordamos que puede consultar los aspectos relativos a privacidad y protección de datos



COMILLAS

UNIVERSIDAD PONTIFICIA

ICAI

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CIHS

**GUÍA DOCENTE
2019 - 2020**

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COMILLAS

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COURSE
DESCRIPTIONS

SUBJECT DETAILS

Data on the subject	
Full Name	International and EU Tax Law
Code	E000001222
Degree	Postgraduate in Master in International and European Business Law
Year	2019-20
Nature	Spring
ECTS Credits	4
Department	Law
Area	Law
Teaching staff	Eduardo Gracia Espinar and Pablo Andrés Hernández González-Barreda

Data on the teaching staff	
Teacher	
Name	Eduardo Gracia Espinar
Department / Area	
e-mail	egespinar@comillas.edu
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Tutoring Schedule	Upon request from students

Data on the teaching staff	
Teacher	
Name	
Department / Area	Economic and Social Law
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Tutoring Schedule	Upon request from students

SPECIFIC DATA ON THE SUBJECT

Framework of the subject



Pre-requisites

None

Contribution of the degree to the professional profile

You will gain from this course a strong understanding of mechanisms to clamp down on tax fraud and on double taxation issues in Europe in order to enable you to provide services to clients operating, or seeking to operate, in Europe.

Competences - Goals

Competences to be developed

Generic Competences

- GC 1: Analysis and synthesis abilities
- GC 3: Ability to manage information
- GC 6: Team work skills
- GC 7: Ability to work in an international context
- GC 8: Critical appraisal skills
- GC 10: Ability to develop autonomous learning skills
- GC 11: Concern for quality
- GC 12: Ability to apply theoretical knowledge into practice

Specific Competences

- SC 4: Mastering the main rules of EU law and international law that are relevant to international business development
- SC 6: Accurately identifying the contingent risks arising from the relevant rules and establishing appropriate measures of risk avoidance or minimization



COURSE SYLLABUS AND CONTENT

Content

Area 1. International Tax Law and Multinational Enterprises Tax Structuring

Theme 1. Preliminary remarks: context and frame

- 1.1 Structure of contemporary tax systems: taxation of individuals and corporations
- 1.2 Multiple Taxation: concept and consequences for international trade
- 1.3 Mechanisms to avoid multiple taxation
- 1.4 Sources of International and European Tax Law: hierarchy, interaction and effects.

Theme 2. International Tax Rules

- 2.1 Concept, object, purpose and principles of Tax Conventions
- 2.2 Interpretation and application of Tax Treaties
- 2.3 The OECD and the United Nations Model Tax Conventions and Commentaries: role, effects and impact on the network of treaties.
- 2.4 The OECD Model Tax Convention and the United Nations Model Tax Convention
 - 2.4.1 Scope of application
 - 2.4.2 Allocation rules
 - 2.4.3 Rules for Elimination of multiple taxation
- 2.5 Mutual Agreement Procedures
- 2.6 Abuse of Tax Treaties, Tax Havens and Harmful Tax Competition

Theme 3. International Tax Planning and MNEs Structuring: some examples

- 3.1 Treaty shopping: Conduit Companies, Base Companies and intermediaries
- 3.2 Hybrid entities and hybrid financing
- 3.3 Artificial avoidance of Permanent Establishment status
- 3.4 Transfer pricing rules

AREA 2. European Union Tax Law

Theme 1. Preliminary remarks: context and frame



- 1.1** European Tax Law: sources and principles
- 1.2** European Union competences in taxation: subsidiarity and proportionality
- 1.3** Interaction between International Tax Law, European Tax Law and domestic law.
- 1.4** The Role of the Internal Market: positive and negative harmonisation

Theme 2. Direct Taxation

- 2.1** Primary Law Tax Rules and Negative Harmonization
 - 2.1.1 Primary Law Tax rules
 - 2.1.2 Primary Law general rules with impact on Taxation
 - 2.1.3 Control on the application of EU Law
 - 2.1.4 The ECJ reasoning on the impact of freedoms on taxation: Rule of reason and proportionality
 - 2.1.5 State Aid and Taxation
 - 2.1.5.1 The central role of the European Commission
 - 2.1.5.2 The ECJ doctrine on State Aid
- 2.2** Secondary Law Tax Rules
 - 2.2.1 Directive 90/435/EEC on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States
 - 2.2.2 Directive 2003/49/EC on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States

Theme 3. Tax Planning for investments in and within the European Union

- 3.1** Balancing The freedoms and tax planning: third states
- 3.2** Filling the gaps: Interaction of Tax Treaties and EU Tax Law
- 3.3** Anti abuse doctrines and rules in the European Union
 - 3.3.1. CJEU Case Law on anti-avoidance
 - 3.3.2. Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market and Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries

AREA 3. GLOBAL CONTEXT: Administrative cooperation actions taken by supranational bodies outside the EU and certain third countries governments



Theme 1. G-20 MEETINGS: Endorsement of OECD works

- 1.1** OECD Agreement on exchange of information on tax matters and Manual on the implementation of exchange of information provisions for tax purposes
- 1.2** Withdrawal of reservations by Switzerland, Luxembourg, Belgium and Austria (March 2009)
- 1.3** The Global Forum on Transparency and Exchange of Information for Tax Purposes: Peer Reviews
- 1.4** List of tax havens (Progress reports on the jurisdictions surveyed by the OECD Global Forum in implementing the internationally agreed tax standard on exchange of information on request)
- 1.5** Convention on Mutual Administrative Assistance in Tax Matters (as amended by the 2010 Protocol), signed by the member States of the Council of Europe and the member countries of the OECD
- 1.6** Update to Article 26 of the OECD Model Tax Convention and its Commentary
- 1.7** Standard for Automatic Exchange of Financial Account Information in Tax Matters (15 July 2014)
- 1.8** Approval by G-20 leaders of the OECD's three objective criteria for identifying jurisdictions that fail to cooperate with internationally adopted tax transparency standards (Hangzhou summit, September 2016)
- 1.9** The Action Plan on Base Erosion and Profit Shifting (BEPS): Action 5 ("Counter harmful tax practices more effectively, taking into account transparency and substance") and Action 13 ("Transfer pricing documentation and Country-by-Country Reporting").

Theme 2. Main actions enacted by USA and Switzerland

2.1 USA:

- 2.1.1 The US Foreign Account Tax Compliance Act (FATCA)
 - 2.1.1.1 Implementation FATCA: Bilateral agreements with the US (two models)
- 2.1.2 US Civil proceedings against UBS and other foreign financial institutions
- 2.1.3 2011 Offshore Voluntary Disclosure Program
- 2.1.4 EU/US Dialogue on the US Foreign Account Tax Compliance Act in order to lighten the compliance burden on EU financial institutions

2.2 SWITZERLAND:

- 2.2.1 Signature of new Protocols
- 2.2.2 Regulation for the interpretation of the Protocols
- 2.2.3 "Rubik Model" Tax Treaties with the UK and Austria
- 2.2.4 Ongoing negotiations with the EU.



Theme 3. United Nations Model Tax Convention (2001)

3.1 The exchange of tax information provision contained in the 2001 UN Model Tax Convention

Theme 4. Other relevant facts/actions

- 4.1 Theft of information (LGT, HSBC, Credit Suisse, Julius Baer and Coutts bank)
- 4.2 French court decision that prohibits French tax authorities from using stolen taxpayer data in investigations of possible tax evasion (Paris Court of Appeal Decision of 8 February 2011).
- 4.3 Swiss bank fined in French Money Laundering and Tax Fraud Case (21 February 2019)
- 4.4 Luxembourg Leaks (or LuxLeaks)
- 4.5 European Human Rights Court Decision, of 22 December 2015, on UBS data transfer.
- 4.6 Panama Papers
- 4.7 Football Leaks
- 4.8 Paradise Papers

AREA 4. Administrative cooperation in European Union Law

Theme 1. Legislation in force

- 1.1 Introduction
- 1.2 **Council Directive 2011/16/EU** of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC
 - 1.2.1 Commission Implementing Regulation (EU) N° 1156/2012 of 6 December 2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation
 - 1.2.2 Commission Implementing Regulation (EU) N° 1353/2014 of 15 December 2014 amending Implementing Regulation (EU) N° 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation.
 - 1.2.3 Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of financial information in the field of taxation
 - 1.2.4 Council Directive 2015/2376/EU, of 8 December 2015, amending Directive 2011/16/EU as regards mandatory automatic information exchange on tax rulings
 - 1.2.5 Council Directive 2016/881/EU of 25 May 2016 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation



1.2.6 Council Directive 2016/2258/EU of 6 December 2016 amending Directive 2011/16/EU as regards access to anti-money-laundering information by tax authorities

1.2.7 Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements

1.2.8 Judgment of the European Court of Justice of 16 May 2017 on the concept of "foreseeable relevance" of the information requested (Berlioz Case, C-682/15)

1.3 Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

1.3.1 Commission Implementing Regulation (EU) N° 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

1.4 Other Agreements

1.4.1 New EU-Switzerland Agreement on automatic exchange of financial account information

1.4.2 New EU-San Marino Tax Transparency Agreement

1.4.3 New EU-Liechtenstein Tax Transparency Agreement

1.4.4 New EU-Andorra Tax Transparency Agreement

1.4.5 New EU-Monaco Tax Transparency Agreement

1.4.6 Agreements/arrangements between each of the EU Member States and each of the ten relevant dependent or associated territories of Member States (Guernsey, Isle of Man, Jersey, Netherlands Antilles, Aruba, Anguilla, British Virgin Islands, Cayman Islands, Montserrat and Turks & Caicos)

1.5 Other initiatives

1.5.1 Establishment of an EU list of non-cooperative jurisdictions for tax purposes.

AREA 5. Recent developments in international tax policy

Theme 1. The Global Reaction

1.1 Tax rules and context: historical development

1.2 Global context:

1.2.1 Action Plan on Base Erosion and Profit Shifting

1.2.2 Proposals around the Globe: Digital PE, Digital VAT and others.

Theme 2. The European Union reaction



- 2.1 The European Union Anti Tax Avoidance Package
- 2.2 Recent State Aid Procedures
- 2.3 Other Proposals: the CCTB and the Financial Transaction Tax

TEACHING METHODOLOGY

General methodology of the subject

Contact hours methodology: Activities

Students must prepare the reading material and the assignment before the corresponding session. All sessions will be open for discussion at all times and participation is highly encouraged.

For the sessions on substantive law, Students will be asked to bring to the sessions a copy of the relevant legislation to be discussed (OECD Model Tax Convention and Commentary, Treaty of Functioning of the European Union and Treaty of the European Union, Interest and Royalties Directive, Parent Subsidiary Directive, Anti Tax Avoidance Directive). The professor will announce in advance the required legislation.

For the sessions on cooperation and administrative matters, Students must bring to the sessions a copy of the Consolidated Text of the Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation, together with a copy of the Directive (EU) 2018/822 of 25 May 2018.

Outside class methodology: Activities

Students are expected to come to class prepared, having read all assigned material and having completed all assigned exercises.

SUMMARY OF STUDENT WORK HOURS

NUMBER OF CONTACT HOURS					
Lecture	Debate	In class presentation	Individual work	Work in collaboration	Evaluation: exam
26	6	4			4
NUMBER OF INDEPENDENT WORK HOURS					
Lecture	Debate	In class presentation	Individual work	Work in collaboration	Evaluation: exam
		5	20	15	20
ECTS CREDITS: 4 (100,00 hours)					

GRADE EVALUATION AND CRITERIA

Evaluation Activities	Indicators	Evaluation weighting
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Work in collaboration	Presentation prepared jointly by each group of students on the topic assigned in session 1. For the part on substantive rules students must write a paper in groups of three students.	20 %
Debate	Proactive participation of the students in all the sessions raising questions and contributing with their views on all the topics raised in the course of the four sessions.	16.25%
Class presentation	Each member of each group will individually present the part of the topic assigned to him/her.	3.75 %
Evaluation: exam (final)	Written exam consisting of a seven-page double-sided summary of EU legislation and jurisprudence on mutual assistance. Students will have one week to submit the summary as from the last session.	50%
Attendance	Regular attendance to classes – control by signature of a daily sheet	10%

BIBLIOGRAPHY AND RESOURCES

Basic Bibliography and Resources

TEXT BOOKS

Basic:

- Jonathan Schwarz - Schwarz on Tax Treaties – 5th Edition, Kluwer, Alphen Aan den Rijn, 2018.
- Belema Obuoforibo (Ed.) - Roy Rohatgi on International Taxation Vol. 1 – IBFD, Amsterdam, 2018.
- Marjana Helminen – European Tax Law: Direct Taxation, IBFD, Amsterdam, 2018.

Good one but outdated:

- Michael Lang - Introduction to the Law of Double Taxation Conventions, Linde, Vienna, 2nd Edition 2014.



Advanced:

- Ekkehart Reimer (Ed.) - Klaus Vogel on Double Taxation Conventions, Fourth Edition, Wolters Kluwer, 2015.
- Philip Baker – Double Taxation Conventions, 3d Edition, Sweet and Maxwell, 2015-loose leaf.
- Ben Terra and Peter Wattel – European Tax Law, 7th Edition, Wolters Kluwer, Alphen Aan Den Rijn, 2018.
- Michael Lang (Ed): Base Erosion and Profit Shifting (BEPS), Linde, 2016.
- Luc de Broe: International Tax Planning and Prevention of Abuse, IBFD, 2008.
- Danon (Ed): Base Erosion and Profit Shifting (BEPS), Schulthess, 2016.
- Almudí Cid, J.M., Ferreras Gutiérrez, J.A., Hernández González-Barreda, P.A.: El plan de Acción sobre Erosión de Bases Imponibles y Traslado de Beneficios, Aranzadi, Cizur Menor, 2017.
- Almudí Cid, J.M., Ferreras Gutiérrez, J.A., Hernández González-Barreda, P.A.: Combating Tax Avoidance in the EU, Kluwer, Alphen Aan Den Rijn, 2019.

CHAPTER OF BOOKS

MAISTO, G. (Ed) Tax Treaties and Domestic Law, IBFD, Amsterdam, 2006 (EC and International Tax Law Series).

SUGGESTED ARTICLES

- AULT, H. J., "The Role of the OECD Commentaries in the Interpretation of Tax Treaties", Intertax, n.o 4, 1994, pp. 144-148
- HUGH J. AULT, WOLFGANG SCHON & STEPHEN E. SHAY, Base Erosion and Profit Shifting: A Roadmap for Reform, 68 Bull. Int'l Tax'n 275, 2014.
- AVI YONAH, Globalization, tax competition, and the fiscal crisis of the welfare state, Harvard Law Review, 2000.
- AVERY JONES ET AL, J. F., "Characterization of Other States' Partnerships for Income Tax", Bulletin, vol. 56, n.o 7, 2002, pp. 288-320.
- AVERY JONES ET AL, J. F., "The Interpretation of Tax Treaties with Particular Reference to Article 3 (2) of the OECD Model - I", British Tax Review, n.o 1, 1984, pp. 14-54.
- AVERY JONES ET AL, J. F., "The Interpretation of Tax Treaties with Particular Reference to Article 3 (2) of the OECD Model - II", British Tax Review, n.o 2, 1984, pp. 90-108.
- VAN DER BRUGGEN, E., "Unless the Vienna Convention Otherwise Requires: Notes on the Relationship between Article 3(2) of the OECD Model Tax Convention and Articles 31 and 32 of the Vienna Convention on the Law of Treaties", European Taxation, vol. 43, n.o 5, 2003, pp. 142-156.
- BUZANICH, H., "A Comparison Between the U.S. and OECD Approaches to Hybrid Entities", Tax Notes International, 2004, pp. 71-94.
- BRAUNER, Y: An international tax regime in crystallization, Tax Law Review, Vol.56, 259, 2002.
- BRAUNER, Y: What the BEPS?, Florida Tax Review, Vol.16, 55, 2014



- BROKELIND, Cecile. Ten years of application of the Parent-Subsidiary Directive. *EC Tax Rev.*, 2003, vol. 12, p. 158.
- DANIELS, T. H., "International Partnerships: comparative law remarks on the taxation of income and the classification of foreign entities", *Intertax*, n.o 8-9, 1991, pp. 354-387.
- DISTASO, Marcello; RUSSO, Raffaele. The EC Interest and Royalties Directive-A Comment. *EUROPEAN TAXATION-AMSTERDAM-*, 2004, vol. 44, no 4, p. 143-154.
- DANON, R., "Conflicts of Attribution of Income Involving Trusts under the OECD Model Convention: The Possible Impact of the OECD Partnership Report", *Intertax*, vol. 32, n.o 5, 2004, pp. 210-222.
- DOERNBERG, R. L.; VAN RAAD, K., "Hybrid entities and the U.S. model income tax treaty", *Tax Notes International*, vol. 19, n.o 8, 1999, pp. 745-757.
- ELLIFFE, C.; PREBBLE, J., "General Anti-Avoidance Rules and Double Tax Agreements: A New Zealand Perspective", *Revenue Law Journal*, vol. 19, n.o 1, 2009.
- DE LA FERIA, R.; VOGENAUER, S., *Prohibition of Abuse of Law: A New General Principle of EU Law?*, Hart Publishing, Oxford, 2011.
- GINEVRA, Guglielmo. The EU Anti-Tax Avoidance Directive and the Base Erosion and Profit Shifting (BEPS) Action Plan: Necessity and Adequacy of the Measures at EU level. *Intertax*, 2017, vol. 45, no 2, p. 120-137.
- GUNN, Anna; LUTS, Joris. Tax Rulings, APAs and State Aid: Legal Issue. *EC Tax Review*, 2015, vol. 24, no 2, p. 119-125.
- GONZÁLEZ-BARREDA, Pablo A. Hernández. On the European Way to a Financial Transaction Tax under Enhanced Cooperation: Multi-speed Europe or Shortcut?. *Intertax*, 2013, vol. 41, no 4, p. 208-229.
- JAMES, P. N., "Aiken Industries Revisited", *Taxes*, vol. 64, n.o 3, 1986, pp. 131-146.
- KANDEV, M. N., "Tax Treaty Interpretation: Determining Domestic Meaning Under Article 3 (2) of the OECD model", *Canadian Tax Journal*, vol. 55, n.o 1, pp. 31-71.
- LANG, M.; BRUGGER, F., "The role of the OECD Commentary in tax treaty interpretation", *Australian Tax Forum*, vol. 23, 2008, pp. 95-108.
- MARTÍN JIMÉNEZ, A., "Domestic anti-abuse rules and double taxation treaties : a Spanish perspective - part I", *Bulletin for International fiscal documentation*, vol. 56, n.o 11, 2002, pp. 542-553.
- MARTÍN JIMÉNEZ, A., "Domestic anti-abuse rules and double taxation treaties : a Spanish perspective - part II", *Bulletin for International fiscal documentation*, vol. 56, n.o 12, 2002, pp. 620-627.
- MARTÍN JIMÉNEZ, A., "The 2003 Revision of the OECD Commentaries on the Improper Use of Tax Treaties: A Case for the Declining Effect of the OECD Commentaries?", *Bulletin for International fiscal documentation*, vol. 58, n.o 1, 2004, pp. 17-30.
- NAVARRO, Aitor; PARADA, Leopoldo; SCHWARZ, Paloma. *The Proposal for an EU-Anti Avoidance Directive: Some Preliminary Thoughts*. 2016.
- OESTREICHER, Andreas; REISTER, Timo; SPENGLER, Christoph. *Common Corporate Tax Base (CCTB) and effective tax burdens in the EU member states*. ZEW Discussion Papers, 2009.
- REIMER, E., "Interpretation of Tax Treaties", *European Taxation*, vol. 39, n.o 12, pp. 458-474.
- ROSENBLOOM, D., "Tax Treaty Abuse: Policies and Issues", *Law and Policy in International Business*, vol. 15, 1983, pp. 763-831.-



- RÖDER, Erik. Proposal for an Enhanced CCTB as Alternative to a CCCTB with Formulary Apportionment. Browser Download This Paper, 2012.
- SCHONEWILLE, Peter H. Some questions on the Parent-Subsidiary Directive and the Merger Directive. Intertax, 1992, vol. 20, p. 13.
- SURREY, S., "The United States Tax System and International Tax Relationships", Tax Executive, vol. 17, 1964, pp. 104-144.
- TRAVERSA, Edoardo; FLAMINI, Alessandra. Fighting harmful tax competition through EU State aid law: will the hardening of soft law suffice. Eur. St. Aid LQ, 2015, p. 323.
- TING, Antony. iTax-Apple's International Tax Structure and the Double Non-Taxation Issue. 2014.
- VEGA BORREGO, F., Limitation on benefits clauses in double taxation conventions, vol. 12, Kluwer, London, 2006.
- WARD, D., "Abuse of tax treaties", Intertax, vol. 23, n.o 4, 1995, pp. 176-186.
- "El futuro estándar global OCDE de intercambio automático de información financiera" (José Manuel Calderón Carrero) (*Revista CEF Contabilidad y Tributación n° 374, Mayo 2014*)
- "Automatic exchange of tax information in the European Union - The standard for the future" (Alicja Brodzka). (*European Taxation - IBFD, 2016*)
- "FATCA and CRS: The end of an era" (Sofia Stavridi) (*International Tax Review, 2016*)
- Council Directive 2011/16/EU on Administrative Cooperation in the Field of Taxation (Dr Isabel Gabert (Doctor of Laws, Dipl.-Kff., LL.M. and Editor in Tax Law, Verlag Dr. Otto Schmidt KG, Cologne)) (*European Taxation - IBFD, 2011*)
- The CJEU's Berlioz Judgment: A New Milestone on Procedural Rights in EU Audits (Johannes Frey, Alex Jupp, and Frank-Michael Schwarz) (*Tax Analysts, August 2017*)
- "Luxembourg Rules On Exchange Of Information Upon Request Amended" (Romain Tiffon and Samantha Schmitz-Merle) (*ATOZ Tax Advisers, 18 March 2019*)

OTHER MATERIALS

- OECD Model Tax Convention 2017: <https://www.oecd.org/tax/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm>
- OECD BEPS Action Plan Final Reports: <http://www.oecd.org/ctp/beps-2015-final-reports.htm>
- Update to Article 26 of the OECD Model Tax Convention and its Commentary (17 July 2012): [http://www.oecd.org/ctp/exchangeofinformation/120718_Article%2026-ENG_no%20cover%20\(2\).pdf](http://www.oecd.org/ctp/exchangeofinformation/120718_Article%2026-ENG_no%20cover%20(2).pdf)
- OECD Agreement on exchange of information on tax matters: <http://www.oecd.org/ctp/exchange-of-tax-information/2082215.pdf>
- OECD Manual on the implementation of exchange of information provisions for tax purposes: <http://www.oecd.org/dataoecd/16/23/36647823.pdf>
- Convention on Mutual Administrative Assistance in Tax Matters (as amended by the 2010 Protocol), signed by the member States of the Council of Europe and the member countries of the OECD: <http://www.oecd.org/dataoecd/33/33/47058794.pdf>
- The OECD Global Forum on Transparency and Exchange of Information for Tax Purposes: http://www.oecd.org/site/0,3407,en_21571361_43854757_1_1_1_1_1,00.html



- Standard for Automatic Exchange of Financial Account Information in Tax Matters (It contains the text of the Model Competent Authority Agreement and the Common Reporting Standard): <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
- G20 leaders' communique, Hangzhou summit, 4-5 September 2016: http://www.consilium.europa.eu/en/meetings/international-summit/2016/09/Leaders-CommuniqueHangzhouSummit-final_pdf/
- Action 5 BEPS: 2015 Final Report: <http://www.oecd.org/tax/countering-harmful-tax-practices-more-effectively-taking-into-account-transparency-and-substance-action-5-2015-final-report-9789264241190-en.htm>
- Action 13 BEPS: 2015 Final Report: <http://www.oecd.org/tax/transfer-pricing-documentation-and-country-by-country-reporting-action-13-2015-final-report-9789264241480-en.htm>
- OECD Tax Report to G20 containing an overview on automatic exchanges of financial account information (AEOI) (Fukuoka, Japan. June 2019): <https://www.oecd.org/g20/topics/international-taxation/oecd-secretary-general-tax-report-g20-finance-ministers-june-2019.pdf>
- Switzerland seeks to prevent Banks from accepting untaxed assets with enhanced due diligence requirements (19.12.2012): <http://www.news.admin.ch/message/index.html?lang=en&msg-id=47291>
- Agreement between the Swiss Confederation and the United Kingdom of Great Britain and Northern Ireland on cooperation in the area of taxation (English Version): <http://www.hmrc.gov.uk/taxtreaties/swiss.pdf>
- 2011 US Offshore Voluntary Disclosure Initiative. Frequently Asked Questions and Answers: <https://www.irs.gov/individuals/international-taxpayers/offshore-voluntary-disclosure-program-frequently-asked-questions-and-answers>
- The United Nations Model Tax Convention: <http://unpan1.un.org/intradoc/groups/public/documents/un/unpan002084.pdf>
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- Agreements/arrangements between each of the EU Member States and each of the ten relevant dependent or associated territories of Member States (Guernsey, Isle of Man, Jersey, Netherlands Antilles, Aruba, Anguilla, British Virgin Islands, Cayman Islands, Montserrat and Turks & Caicos): http://ec.europa.eu/taxation_customs/taxation/personal_tax/savings_tax/legal_bases/index_en.htm



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- (Link to the EU Commission website containing information on this Directive and its amendments: http://ec.europa.eu/taxation_customs/business/tax-cooperation-control/administrative-cooperation/enhanced-administrative-cooperation-field-direct-taxation_en#by_country)
- Commission Implementing Regulation (EU) N° 1353/2014 of 15 December 2014 amending Implementing Regulation (EU) N° 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:365:FULL&from=ES>
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- Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements
- Anti Tax Avoidance Directive
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- Anti Tax Avoidance Directive 2
<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32017L0952&from=ES>

WEBSITES

- Website of the European Commission (Taxation and Customs Union):
http://ec.europa.eu/taxation_customs/index_en.htm
- EUR LEX – Taxes: https://eur-lex.europa.eu/summary/chapter/taxation.html?root_default=SUM_1_CODED%3D21
- OECD Taxes: <http://www.oecd.org/tax/>
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- European Union Anti-Tax Avoidance Package:
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http://ec.europa.eu/competition/state_aid/tax_rulings/index_en.html
- Website of the OECD (Exchange of Information Section):
http://www.oecd.org/topic/0,3699,en_2649_33767_1_1_1_1_37427,00.html
- Website of the Federal Department of Finance of the Swiss Confederation:
<https://www.efd.admin.ch/efd/en/home.html?organization=601&startDate=01.06.2015>
- Website of the US Internal Revenue Service (FATCA Section):
[http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-\(FATCA\)](http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-(FATCA))

