

COURSE DETAILS

COURSE	
Name	International Taxation
Degree	[K33] Bachelor's Degree in Business Administration and Law (E-3 16) [Fifth Year] [K34] Bachelor's Degree in Business Administration and Law (E-3 16) [Fifth Year] [K53] Bachelor's Degree in International Relations and Law (E-5) [Fifth Year] [K55] Bachelor's Degree in International Relations [Fifth Year] [KDG] Bachelor's Degree in Law (E-1) [Fourth Year] [KGD] Bachelor's Degree in Law [Fourth Year]
Term	First or Second term
ECTS Credits	3
Department	Economic and Social Law
Area	Tax Law

Teaching staff	
Lecturer	Jesús González González
e-mail	jgonzalezg@icade.comillas.edu
Lecturer	Pablo Robles Álvarez
e-mail	probles@icade.comillas.edu

SPECIFIC DATA ON THE COURSE

Contribution of the degree to the professional profile
The course is aimed to provide the student with a comprehensive overview of international taxation. It also includes an analysis of the practical application of these principles according to the domestic law and tax treaties network. In addition, cross-border investment planning skills are worked on from a tax law point of view. All of them constitute fundamental competences in the training of the future jurists, destined to advise in a globalized business and economic context.

COMPETENCES

Generic

Problems resolution
Decision-making
Knowledge of a second language
Ability to learn, autonomy in learning
Ability to adapt to new situations
Search for excellence and quality in the development of tasks

Specific

Knowledge of the main features of the legal system:
- Knowledge of territorial distribution of tax power from an international perspective.

Knowledge of the principles, concepts and values of international taxation.

Understanding of complex legal issues.

Comprehension of Law as an instrument for the solution of conflicting interests.

Placing Law and legal relations in a globalized context:
- Knowledge of the concept of double taxation and the methods for avoiding double taxation.
- Knowledge of the basics of international tax planning.

Identify basic legal sources and apply them to specific cases.

Identify the elements of a legal problem, proposing alternatives for its solution.

Identify and apply jurisprudential lines appropriate to the specific case.

Identify and understand the scope of Law in social relations.

Ability to apply learned knowledge to complex practical assumptions.

Ability to recognize and analyze the legal consequences of individuals' actions.

Ability to apply different laws to the various relevant events or operations.

Ability to draft legal documents.

Discursive and interpretive ability.

Ability to understand specialized texts in English.

CONTENT

LESSON 1. INTRODUCTION TO INTERNATIONAL TAXATION

1. Concept and historical evolution.
2. Objectives of international taxation.
3. Sources of the international tax system.
4. Main actors.
5. International tax planning and the OECD BEPS project.

LESSON 2. TAX RESIDENCE

1. Connecting factors under International Tax Law
 - 1.1. Principle of residence v. principle of the source of income.
 - 1.2. Principle of territoriality v. principle of worldwide income.
2. Tax residence
 - 2.1. Residence as a connecting factor.
 - 2.2. Residence under Domestic Tax Law and under international tax regime.

LESSON 3. INTERNATIONAL DOUBLE TAXATION

1. International double taxation: concept and typology.
 - 1.1. Economic double taxation.
 - 1.2. Juridical double taxation.
2. International Double Taxation Relief
 - 2.3. Exemption method.
 - 2.4. Tax credit method.
3. International Tax Conventions: objectives, models, basic structure. Treaty shopping. The OECD Multilateral Instrument.

LESSON 4. PERMANENT ESTABLISHMENTS

1. Definition and typology.
2. Profit attribution to permanent establishments.
3. Internal transactions (between the head office and the permanent establishment).
4. Permanent establishments and the digital economy.

LESSON 5: HOLDING COMPANIES

1. Definition and typology.
2. Requirements to benefit from the holding company regime.
3. Main features of holding companies tax regimes.
4. Holding companies tax regime under European Union Tax Law.

REFERENCE MATERIALS

Recommended bibliography

- OECD: *Model Tax Convention On Income and On Capital*. Paris, 2017.
- *Fiscalidad de no residentes y convenios sobre doble imposición*. Néstor Carmona Fernández. Segunda edición. Aranzadi La Ley (2025).
- Oats, Lynne: *Principles of International Taxation*, Bloomsbury Professional, 2025.
- Websites:
 - o OCDE: <https://www.oecd.org/>
 - o Ministerio de Hacienda <https://www.hacienda.gob.es/es-ES/Paginas/Home.aspx>

- Haase, F., Kofler, G.: <i>The Oxford Handbook of International Tax Law</i>. Oxford University Press, 2023. - Case studies prepared by professor

TEACHING METHODOLOGY

General methodological aspects
Classroom Activities
Lectures. Resolution of cases (maximum 3 cases). Presentation and discussion of case law and other materials. Presentation of cases.
Home Activities
Student study. Work on the preparation of case studies previously delivered. Preparation of the presentations.

SUMMARY OF STUDENTS WORKING HOURS			
Activity	Classroom hours	Homework hours	Total number of hours
Lectures	20	--	20
Resolution of cases	5	10	15
Student study and preparation of case studies	--	25	25
Presentations	5	10	15
ECTS Credits: 3	30	45	75

EVALUATION

Evaluation Activities	Indicators	Weight
Final exam	Acquisition and mastery of the theoretical concepts of the subject Correction in the application of theoretical concepts to practical assumptions raised.	80%
Resolution of cases (maximum 3)	Reasoned and well-founded application of theoretical knowledge to practical assumptions. Clarity, good presentation and order in the presentation of the solutions of the practical cases. Terminological precision in written expression in English (legal-tax terminology).	15%
Classroom presentation	Terminological precision in oral expression in English (legal-tax terminology). Communication abilities	5%
Additional credit for voluntary participation in seminars or other teaching activities proposed by the professor"	• Active participation in the activity or initiative proposed by the professor. • Where applicable, completion and submission of the task linked to the voluntary activity or initiative, meeting the minimum quality standards set by the professor.	Up to 0.5 points above the maximum score of 10

Grades

To determine the final grade for the course in the first (ordinary) examination session, the following will be taken into account:

- **Grade obtained in the final exam**, which must be written and designed in such a way that it assesses both the acquisition of theoretical concepts and their application to one or more practical cases. This grade represents **80% of the final grade** for the ordinary session. The student must obtain a **minimum score of 4 out of 10** in the exam for the continuous assessment grade to be taken into account.
- **Grade obtained in the continuous assessment activities**. Between one and three case studies, quizzes, surveys or other assessable activities will be proposed throughout the semester. Once evaluated, these assessments will be returned to the student so that they may review their level of understanding of the topics and the acquisition of competences. The **average grade of these activities will represent 20% of the final grade**, provided that the exam score is at least 4 out of 10.
- **A possible additional bonus of up to 0.5 points** may be added to the weighted average (80%-20%) of the final exam and continuous assessment grades. This bonus will only be considered if the student obtains at least a 4 out of 10 in the exam.
- **In the extraordinary call**, as a general rule, the grade will be **100% based on the exam**. However, the grade obtained in continuous assessment activities may be taken into account, **provided that they have been passed and their inclusion benefits the student**.
- **For students sitting the exam in the third or subsequent sessions**, the final exam grade will represent **100% of the final grade**.

If the format and structure of the exam in the extraordinary session or in the third and subsequent sessions differ from those of the ordinary exam, the professor will inform the affected students **sufficiently in advance**.