



SYLLABUS
2026-2027

INTERNATIONAL TAXATION

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

TEACHING STAFF	
Lecturer	
Name and Surname	Jesús González González
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Lecturer	
Name and Surname	Carmen Salazar Navarro
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COURSE OVERVIEW	
CONTRIBUTION 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.	

LEARNING OUTCOMES

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.

UNITS
1. INTRODUCTION TO INTERNATIONAL TAXATION
1.1. Concept and historical evolution. 1.2. Objectives of international taxation. 1.3. Sources of the international tax system. 1.4. Main actors. 1.5. New trends in international taxation.
2. INTERNATIONAL CONNECTING FACTORS. IN PARTICULAR, TAX RESIDENCE
2.1. Connecting factors under International Tax Law 2.1.1. Principle of residence v. principle of the source of income. 2.1.2. Principle of territoriality v. principle of worldwide income. 2.2. Tax residence 2.2.1. Residence as a connecting factor. 2.2.2. Residence under domestic tax law and under international tax regime.
3. INTERNATIONAL DOUBLE TAXATION
3.1. International double taxation: concept and typology. 3.1.1. Economic double taxation. 3.1.2. Juridical double taxation. 3.2. International Double Taxation Relief 3.2.1. Exemption method. 3.2.2. Tax credit method. 3.3. Double taxation Conventions. 3.3.1. OECD Model Tax Convention 3.3.2. <i>Treaty-Shopping</i> and Tax Treaty Abuse. 3.3.3. The OECD Multilateral Instrument
4. PERMANENT ESTABLISHMENTS
4.1 Definition and typology. 4.2. Profit attribution to permanent establishments. 4.3. Internal transactions (between the head office and the permanent establishment). 4.3. Permanent establishments and the digital economy.
5: HOLDING COMPANIES
5.1. Holding companies and international tax planning: basic concepts 5.2. Requirements to benefit from the holding company regime. 5.3. Main features of holding companies tax regimes. 5.4. Holding companies tax regime under European Union Tax Law.

BIBLIOGRAPHY AND RESOURCES

Basic 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:
 - OECD: <https://www.oecd.org/>
 - Ministerio de Hacienda <https://www.hacienda.gob.es/es-ES/Paginas/Home.aspx>

Supplementary reading

Haase, F., Kofler, G.: *The Oxford Handbook of International Tax Law*. Oxford University Press, 2023.

TEACHING AND LEARNING METHODOLOGY

General methodological aspects

Classroom Activities

Lectures.

Case-Based Learning

Oral exposition by students on practical cases

Where applicable, AI-related methodologies aimed at fostering students' critical thinking and its ethical and responsible use

Home Activities

Self-directed study.

Individual or group problem-solving of practical cases.

Preparation of materials and presentations for oral delivery.

Students' use of AI in these activities must be honest and responsible, adhering to the guidelines, rules, and boundaries set forth in this University Guide: <https://www.comillas.edu/inteligencia-artificial/politica-ia/#estudiante>

SUMMARY OF STUDENTS WORKING HOURS

Activity	Classroom hours	Homework hours	Total number of hours
Lectures	15	--	15
Case-Based Learning	10	10	20
Self-directed study and preparation of practical cases and expositions	--	25	25
Expositions	5	10	15
ECTS Credits: 3	30	45	75

EVALUATION ACTIVITIES AND GRADING

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%
Continuous assessment activities (maximum 3)	Reasoned and well-founded analysis Clarity, good presentation and order in the oral exposition of the solutions of the practical cases. Terminological precision in written expression in English (legal-tax terminology). Critical and responsible use of AI	15%
Oral students' expositions	Terminological precision in oral expression in English (legal-tax terminology). Communication abilities	5%
Additional credit for voluntary participation in seminars or other assessable 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

Grading

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 practical cases, 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**.