

### COURSE DETAILS

COURSE	
Name	<b>International Taxation</b>
Degree	Law Degree. (GE-3 16, GD-RI E-5 16, GE-1 16 JGP, GE-1 17 FRA)
Year	4º E1/5ºE3/5º E5/Legal Studies in Spain
Term	First or Second term
ECTS Credits	3
Department	Economic and Social Law
Area	Tax Law

Teaching staff	
Lecturer	Ramon Casero Barrón
e-mail	rcasero@icade.comillas.edu
Telephone	91 5422800 Ext. 2833
Office	C-412 (4 <sup>th</sup> Floor)
Lecturer	Pablo Robles Álvarez
Group	5º E3, 4º E1
e-mail	probles@icade.comillas.edu

### SPECIFIC DATA ON THE COURSE

Contribution of the degree to the professional profile
<p>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 Degree of the future jurists, destined to advise in a globalized business and economic context.</p>

## 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.

## BIBLIOGRAPHY AND RESOURCES

### Bibliography

#### Text books

- Oats, Lynne: *Principles of International Taxation*. Ed. Bloomsbury Professional, 2023.
- Rohatgi, Roy: *Basic International Taxation*. V. I. Second edition. 2007. Ed: Richmond Law & Tax Ltd.
- Haase, F., Kofler, G.: *The Oxford Handbook of International Tax Law*. Oxford University Press, 2023.

- OECD: *Model Tax Convention On Income and On Capital*. Paris, 2017.

#### Websites

- OECD:  
<https://www.oecd.org/g20/topics/international-taxation/>
- Government of Spain: Ministry for Finance  
<https://www.hacienda.gob.es/en-GB/Paginas/Home.aspx>

#### Notes

Working Papers prepared by professor

#### Other material

Case materials 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
<b>ECTS Credits: 3</b>	<b>30</b>	<b>45</b>	<b>75</b>

## EVALUATION

Evaluation Activities	Indicators	Weight
Resolution of cases (maximum 3)  Classroom presentation	Reasoned and well-founded application of theoretical knowledge to practical assumptions. Clarity and order in the presentation of the solutions of the practical cases. Terminological precision in written expression in English (legal-tax terminology). Terminological precision in oral expression in English (legal-tax terminology).	20%
Written final exam	Acquisition and mastery of the theoretical concepts of the subject Correction in the application of theoretical concepts to practical assumptions raised.	80%

## Grades

**Final written exam.** It will represent 80% of the final grade. A minimum grade of 4 (out of 10) must be achieved in the exam so that the grade of the practical assumptions and presentations can be added to the exam mark. The final examination must be written and contain both questions to measure the acquisition of theoretical concepts and one or more practical assumptions.

The remaining 20% of the grade of the ordinary call will be the average score of the continuous evaluation activities (minimum one and maximum three **resolution of cases and presentations in class**), provided that the exam scores at least 4 out of 10.

In **extraordinary convocation (2<sup>nd</sup> call)**, as a general rule, the grade will be 100% of the grade obtained in the exam. However, this extraordinary call may take into account the score obtained in the continuous assessment activities, provided that they are passed and that its application favours the student.

In third and subsequent calls, the exam will be the only qualification, so the resolution of cases will not be required.