

SUBJECT DETAILS

Data on the subject	
Name	International Taxation
Degree	Law Degree. (E-1)
Year	4º
Nature	Second term
ECTS Credits	3
Department	Business Law
Area	Tax Law
Teaching staff	Ramon Casero

Data on the teaching staff	
Teaching staff	Ramon Casero
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SPECIFIC DATA ON THE SUBJECT

Contribution of the degree to the professional profile
<p>Skill for planning international investment from a tax point of view.</p> <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.</p>

COMPETENCES TO BE IMPROVED

Generic Competences
Instrumental
Troubles resolution
Systemic
Knowledge of a second language
Specific competences of the subject
Conceptual (knowing)
<u>Knowledge of principles of Tax Law and the main legal tax rules:</u> <ul style="list-style-type: none">- Acquisition of the concept of double taxation and the methods for avoiding double taxation.- To resolve problems arisen in cross border investments.
Procedural (doing)
<u>Knowledge of territorial distribution of tax power from an international perspective:</u> <ul style="list-style-type: none">- To analyse the facts and troubles arisen and their sources in the application of tax treaties- To grant different solutions and design a plan of execution in order to minimize the tax implications for carrying out business in multiple jurisdictions
Professional (knowing how)
<u>Knowledge of the specific application of tax rules according to especial and temporal points of view:</u> <p>To know tax implications of the investments carried out by Spanish investors abroad.</p>

THEMATIC AREA AND CONTENT

AREA 1:INTERNATIONAL DOUBLE TAXATION
Theme 1: International double taxation and double no taxation
Theme 2: Measures to avoid double taxation
Theme 3: OECD Model Tax Conventions.
AREA 2. TAX RESIDENCE

Theme 1: Tax residence of individuals and corporations
Theme 2: Partnerships, trusts and other non-corporate entities (collective investments entities)
AREA 3: BUSINESS PROFITS
Theme 1: Permanent establishment
Theme 2: Associated enterprises (arm's length rule)
AREA 4: DIVIDENDS
Theme 1: Taxation of dividends. EU Parent/Subsidiary Directive
Theme 2: Controlled foreign corporation (international tax transparency)
Theme 3: Holding companies
AREA 5: OTHER TYPES OF INCOME
Theme 1: Taxation of interest
Theme 2: Taxation of royalties. Mention to electronic commerce.
Theme 3: Taxation aspects of assigned employees compensation
AREA 6: INTERNATIONLA TAX PLANING

BIBLIOGRAPHY AND RESOURCES

Basic Bibliography
Text books
Rohatgi, Roy: <i>Basic International Taxation</i> . V. I. Second edition. Ed: Richmond Law & Tax Ltd. OECD: <i>Model Tax Convention On Income and On Capital</i> . Paris, 2014
Websites
Government of Spain: Tax Department
Notes
Paperworks prepared by professor
Other material
Case materials prepared by professor

TEACHING METHODOLOGY

General methodological aspects of the subject
Contact hours methodology: Activities
Lecture. Resolution of cases. Exposition and discussion of case law (maximum 4 cases) and other materials. Exposition during class time.

Independent study methodology: Activities

Previous work of cases and material previously delivered.
Preparation of the exposition during class time.

SUMMARY OF STUDENT WORK HOURS

Activity	Number of contact hours	Number of independent study hours	Total number of hours
Lecture	15	15	30
Practical class	7,5	7,5	15
In class presentation	7,5	7,5	15
Evaluation: exam	1,5	15	16,5
Evaluation: exam review	1		1
ECTS Credits: 3	32,5	45	$75 + 2,5 = 77,5$

GRADE EVALUATION AND CRITERIA

Evaluation Activities	Generic Competences	Indicators	Evaluation Weighting
Practical class	Troubles resolution/Knowledge of a second language	Fiability of the alternative chosen	25%
Class presentation	Troubles resolution/Knowledge of a second language	Contribution during class time/ability to communicate	5%
Evaluation: exam	Troubles resolution/Knowledge of a second language	Acquisition of concepts and application of them to cases	70%

Grades

Troubles resolution/acquisition of concepts: numerical rates 0-10

Knowledge of a second language: numerical rates 0-10.

The evaluation (exam) tries to reflect the acquisition of the knowledge and the resolution of troubles.

The exam in a second term will have the same features. The evaluation of the work done during the class time is preserved in this new round. For students that have not passed practical cases part, the exam will be the 100 per cent of the evaluation weighting.

In relation to students covered by an international exchange program (in-coming and out-coming students), they must resolve the same cases delivered to the students which attend periodically to class. As consequence, The evaluation (exam) has the same features as described above. It will not be covered presentation during class time. As consequence, the evaluation will be as it follows: 30% (case resolution) and 70% (exam).

In third round instance, and subsequent, the exam will be the unique mark, thus work in class is not required to be taken into account.

