# SUBJECT DETAILS

<table>
<thead>
<tr>
<th>Data on the subject</th>
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</thead>
<tbody>
<tr>
<td><strong>Name</strong></td>
<td>EU Tax Law and International Tax Planning</td>
</tr>
<tr>
<td><strong>Degree</strong></td>
<td>Postgraduate in Master in International and European Business Law</td>
</tr>
<tr>
<td><strong>Year</strong></td>
<td>2017-18</td>
</tr>
<tr>
<td><strong>Nature</strong></td>
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<td><strong>Department</strong></td>
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<td><strong>Area</strong></td>
<td>Law</td>
</tr>
<tr>
<td><strong>Teaching staff</strong></td>
<td>Eduardo Gracia Espinar and Pablo A. Hernández González-Barreda</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Data on the teaching staff</th>
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<tbody>
<tr>
<td><strong>Teaching staff</strong></td>
<td>Eduardo Gracia Espinar</td>
</tr>
<tr>
<td><strong>e-mail</strong></td>
<td><a href="mailto:eduardo.gracia@ashurst.com">eduardo.gracia@ashurst.com</a></td>
</tr>
<tr>
<td><strong>Telephone</strong></td>
<td>91 364 98 00</td>
</tr>
<tr>
<td><strong>Office</strong></td>
<td>Ashurst LLP, Madrid (Alcalá 44, 28014 Madrid)</td>
</tr>
<tr>
<td><strong>Tutoring Schedule</strong></td>
<td>Upon request from students</td>
</tr>
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<tbody>
<tr>
<td><strong>Teaching staff</strong></td>
<td>Pablo Andrés Hernández González-Barreda</td>
</tr>
<tr>
<td><strong>e-mail</strong></td>
<td><a href="mailto:pahernandez@icade.comillas.edu">pahernandez@icade.comillas.edu</a></td>
</tr>
<tr>
<td><strong>Telephone</strong></td>
<td>91 542 28 00</td>
</tr>
<tr>
<td><strong>Office</strong></td>
<td>Law School – Office E237</td>
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<tr>
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### SPECIFIC DATA ON 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 TO BE IMPROVED

**What skills you’ll gain from this class:**

**Generic Competences**

- Ability to analyze and synthesize information
- The ability to manage large quantities of information.
- The development of critical reasoning skills.
- The ability to work in groups and individually.
- The ability to work in an international context

**Specific competences of the subject**

- Develop a strong command over EU tax instruments, international tax treaties and related instruments, particularly related to cross border investment.

- Understand the principal norms of EU and international law with regards to the development of businesses.

- Develop the ability to design restructuration strategies of businesses and other inter-group activities in order to maximize the legal advantage.
Identify the mechanisms in place on exchange of information and other ways of administrative assistance between the EU national tax authorities.

Identify ways to isolate and deal with risk.

**THEMATIC AREA AND CONTENT**

**AREA 1: INTERNATIONAL TAX LAW AND MULTINATIONAL ENTERPRISES TAX STRUCTURING**

<table>
<thead>
<tr>
<th>Theme 1: Preliminary remarks: context and frame</th>
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<tbody>
<tr>
<td>1.1 Structure of contemporary tax systems: taxation of individuals and corporations</td>
</tr>
<tr>
<td>1.2 Multiple Taxation: concept and consequences for international trade</td>
</tr>
<tr>
<td>1.3 Mechanisms to avoid multiple taxation</td>
</tr>
<tr>
<td>1.5 Sources of International and European Tax Law: hierarchy, interaction and effects.</td>
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<table>
<thead>
<tr>
<th>Theme 2: International Tax Rules</th>
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<tbody>
<tr>
<td>2.1 Concept, object, purpose and principles of Tax Conventions</td>
</tr>
<tr>
<td>2.2 Interpretation and application of Tax Treaties</td>
</tr>
<tr>
<td>2.3 The OECD and the United Nations Model Tax Conventions and Commentaries: role, effects and impact on the network of treaties.</td>
</tr>
<tr>
<td>2.4 The OECD Model Tax Convention and the United Nations Model Tax Convention</td>
</tr>
<tr>
<td>2.4.1 Scope of application</td>
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<tr>
<td>2.4.2 Allocation rules</td>
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<td>2.4.3 Rules for Elimination of multiple taxation</td>
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<td>2.5 Mutual Agreement Procedures</td>
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<td>2.6 Abuse of Tax Treaties, Tax Havens and Harmful Tax Competition</td>
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<tr>
<th>Theme 3: International Tax Planning and MNEs Structuring: some examples</th>
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<tbody>
<tr>
<td>3.1 Treaty shopping: Conduit Companies, Base Companies and intermediaries</td>
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<tr>
<td>3.2 Hybrid entities and hybrid financing</td>
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<tr>
<td>3.3 Artificial avoidance of Permanent Establishment status</td>
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<td>3.4 Transfer pricing rules</td>
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**AREA 2: EUROPEAN UNION TAX LAW**

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<tr>
<td>1.1 European Tax Law: sources and principles</td>
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| 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: Indirect Taxation**

| 2.1 | Customs Union |
| 2.2 | Value Added Tax |
| 2.2.2 | Digital Economy and recent developments |
| 2.3. | Other harmonised indirect taxes |
| 2.3.1 | Excise duties |

**Theme 3: Direct Taxation**

| 3.1 | Primary Law Tax Rules and Negative Harmonization |
| 3.1.1 | Primary Law Tax rules |
| 3.1.2 | Primary Law general rules with impact on Taxation |
| 3.1.3 | Control on the application of EU Law |
| 3.1.4 | The ECJ reasoning on the impact of freedoms on taxation: Rule of reason and proportionality |
| 3.1.5 | State Aid and Taxation |
| 3.1.5.1 | The central role of the European Commission |
| 3.1.5.2 | The ECJ doctrine on State Aid |

| 3.2 | Secondary Law Tax Rules |
| 3.2.1 | Directive 90/435/EEC on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States |
| 3.2.2 | Directive 90/434/EEC on a common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States |
| 3.2.3 | 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 4: Tax Planning for investments in and within the European Union**

| 4.1 | Balancing The freedoms and tax planning: third states |
4.2 Fill the gaps: Interaction of Tax Treaties and EU Tax Law
4.3 The development of an anti abuse doctrine in the European Union

**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
1.8 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
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>3.1 The exchange of tax information provision contained in the 2001 UN Model Tax Convention</td>
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<table>
<thead>
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<th>Theme 4: OTHER RELEVANT FACTS/ACTIONS</th>
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<tbody>
<tr>
<td>4.1 Theft of information (LGT, HSBC, Credit Suisse, Julius Baer and Coutts bank)</td>
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<tr>
<td>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).</td>
</tr>
<tr>
<td>4.3 Luxembourg Leaks (or LuxLeaks)</td>
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<tr>
<td>4.4 European Human Rights Court Decision, of 22 December 2015, on UBS data transfer.</td>
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<td>4.5 Panama Papers</td>
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<tr>
<td>4.6 Football Leaks</td>
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<th>AREA 4: ADMINISTRATIVE COOPERATION IN EUROPEAN UNION LAW</th>
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<tr>
<td>Theme 1: Legislation in force</td>
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<tr>
<td>1.1 Introduction</td>
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<tr>
<td>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</td>
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<td>1.3 <strong>Council Directive 2010/24/EU</strong> of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures</td>
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<tr>
<td>1.3.1 Commission Implementing Regulation (EU) Nº 1189/2011 of 18 November 2011 laying down...</td>
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</tbody>
</table>
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 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.
1.5.2 Improving oversight of tax advisors’ activities

### 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

### Bibliography and Resources

**Basic Bibliography**

**Text books**

**Basic:**

**Advanced:**


**Specific:**


**Chapters of books**


- PIRLOT, Alice. WTO law and state and law on energy tax reliefs : common grounds and differences. In: Marta Villar Ezcurra, State Aids, Taxation and the Energy Sector, Thomas Reuters Aranzadi: Navarra, 2017

**Articles**

- "Hacia una nueva Era de Cooperación Fiscal Europea: las Directivas 2010/24/UE y 2011/16/UE de Asistencia en la Recaudación y de Cooperación Administrativa en materia Fiscal" (Jose Manuel Calderón Carrero) (Revista CEF Contabilidad y Tributación, 2011)
- Council Adopts New Directive on Mutual Assistance in Recovery of Tax and Similar Claims (Vascega/Van Thiel) (European Taxation - IBFD, June 2010)
- The next tax agreement between Germany and Switzerland. Milestone or selling of indulgences? (Andreas Perdelweitz) (European Taxation - IBFD, 2011)
- The impact of the US Foreign Account Tax Compliance Act (FATCA) on European Entities (Petra Eckl and Jonathan Sambur) (European Taxation - IBFD, 2012)
- "La cooperación administrativa en la Unión Europea contra el fraude fiscal" (José Pedreira Menéndez) (Revista Quincena Fiscal, 2012)
- "Novedades en asistencia mutua: la Directiva 2010/24/UE y el Real Decreto-Ley 20/2011" (Javier Bas Soria) (Revista CEF Contabilidad y Tributación, 2012)
- "El fortalecimiento de la obtención de información tributaria en el ámbito internacional: FATCA versus RUBIK" (Luis Alfonso Martínez Giner) (Revista Quincena Fiscal, 2012)
- "La asistencia mutua comunitaria en materia de recaudación" (Jesús-Félix García de Pablos)
(Gaceta Jurídica de la UE y de la Competencia, 2012)
- "La dimensión aplicativa de la Directiva Comunitaria de Intercambio de Información Tributaria"
(José María Tovillas Morán) (Revista Quincena Fiscal, Mayo 2013)
- "El intercambio de información internacional de naturaleza tributaria: la Directiva 2011/16/UE" (Jesús Félix García de Pablos). (Gaceta Jurídica de la Unión Europea y de la Competencia, 2013)
- "The development of International assistance in tax matters in Switzerland: from evolution to revolution" (Dr Xavier Oberson). (European Taxation – IBFD, 2013)
- "Diferentes enfoques para el intercambio automático de información". (Patricia Lampreave Márquez). (Revista Quincena Fiscal, Septiembre 2013)
- "FATCA and tax treaties: Does it really take two to tango?". (Tonia Pediaditaki) (European Taxation – IBFD, 2013)
- "The road to FATCA in the European Union" (Alicja Brodzca) (European Taxation – IBFD, 2013)
- "OECD Actions to counter tax evasion and tax avoidance (2013): Base erosion and profit shifting and the proposed action plan, aggressive tax planning based on after-tad hedging and automatic exchange of information as the new standard" (Andrei Cracca). (European Taxation– IBFD, 2013)
- "El futuro estándar global OCDE de intercambio automático de información financiera" (José Manuel Calderón Carrero) (Revista CEF Contabilidad y Tributación nº 374, Mayo 2014)
- "Análisis de la Directiva 2014/48/UE, de 24 de marzo, que modifica la Directiva del Ahorro" (Francisco José Delmas González) (Revista Actum Fiscal nº 87, Mayo 2014)
- "Cross-border rulings: Direct and indirect taxation" (Evgenia Kokolia and Theodora Lazaretou) (European Taxation - IBFD, 2016)
- "Global agreement expands international tax cooperation" (Amelia Schwanke) (International Tax Review, 2016)
- "FATCA and CRS: The end of an era" (Sofia Stavridi) (International Tax Review, 2016)
- "EC to force companies to publish offshore data post-Panama" (International Tax Review, 2016)
- "Post-Panama reflections: Black,white and grey lists" (Poonam Khaira Sidhu) (International Tax Review, 2016)

Websites
- 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 European Commission (Taxation and Customs Union)
http://ec.europa.eu/taxation_customs/index_en.htm
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):

Notes

Other materials

- 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
- OECD Agreement on exchange of information on tax matters:
- OECD Manual on the implementation of exchange of information provisions for tax purposes:
- 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
- The OECD Global Forum Annual Report 2016:
- 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).
- G20 leaders’ communique, Hangzhou summit, 4-5 September 2016
- Action 13 BEPS: 2015 Final Report
- Report on international financial and tax matters 2017 (Swiss Confederation. Federal Department of
- Switzerland seeks to prevent Banks from accepting untaxed assets with enhanced due diligence requirements (19.12.2012)

- Agreement between the Swiss Confederation and the United Kingdom of Great Britain and Northern Ireland on cooperation in the area of taxation (English Version):


- The United Nations Model Tax Convention:

- The 2011 update of the United Nations Model Tax Convention:

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


- EU and Andorra finalise negotiations on new tax transparency agreement (Press Release 4 November 2015)

- 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)


(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-


- Judgment of the European Court of Justice, of 16 May 2017, on Articles 1 and 5 of the Council Directive 2011/16/EU and, in particular, on the concept of ‘foreseeable relevance’ of the information requested (Berlioz Investment Fund, Case C-682/15)

- The European Council on 22 May 2013 requested the extension of automatic exchange of information at EU and global level, for a better fight against tax fraud, tax evasion and aggressive tax planning and welcomed the Commission’s intention to make a proposal in this regard.

- Preventing tax evasion and fraud: the scope for automatic exchange of information is extended (Press Release 9 December 2014)

- Communication from the Commission to the European Parliament and the Council of 27 June 2012 on
concrete ways to reinforce the fight against tax fraud and tax evasion including in relation to third countries


- Communication from the Commission to the European Parliament and the Council of 6 December of 2012 on an Action Plan to strengthen the fight against tax fraud and tax evasion

- Commission Recommendation of 6 December of 2012 on aggressive tax planning

- Commission Recommendation of 6 December of 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters

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


- Communication from the Commission to the European Parliament and the Council, of 18 March 2015, on tax transparency to fight tax evasion and avoidance

- Communication from the Commission to the European Parliament and the Council, of 17 June 2015, on a Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for Action
- EU/US Dialogue on the Foreign Account Tax Compliance Act
- Model Intergovernmental Agreements for the implementation of FATCA:
  http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx#ModelAgreements
- Press release (20.11.2012): "Hacienda se dota de nuevos instrumentos para luchar contra la evasión fiscal Internacional"
- Establishment of an EU list of non-cooperative jurisdictions for tax purposes (November 2016).
  November 2016 Council conclusions on the establishment of an EU list of non-cooperative jurisdictions
- Press release (10.11.2016): Commission launches public consultation on future rules to deter promoters of aggressive tax planning schemes
- OECD Base Erosion and Profit Shifting Action Plan and final reports
  http://www.oecd.org/ctp/beps-actions.htm
- European Union Directorate General for Taxation
  https://ec.europa.eu/taxation_customs/home_en
- State Aid Procedures
  http://ec.europa.eu/competition/state_aid/overview/index_en.html
- Tax Rulings State Aid Procedures
- European Union Anti Tax Avoidance Package
- European Union VAT website
  https://ec.europa.eu/taxation_customs/business/vat_en
- VAT Directive
- European Union Custom Duties website
- Customs legislation
- Council Regulation 2913/92 establishing the Community Customs Code
- Commission Regulation No 2454/93 laying down provision for the implementation of Council Regulation no 2913/92 establishing the Community Customs Code


- Merger Directive history

- Parent subsidiary Directive history

- Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States

- Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States

- Interest and Royalties Directive history

- Interest and Royalties Directive

that directly affect the functioning of the internal market (ATAD)


- OECD Model Tax Convention


- OECD Tax website

http://www.oecd.org/tax/

- Transfer Pricing Guidelines


- Global Forum on Transparency and Exchange of Information for Tax Purposes

http://www.oecd.org/tax/transparency/

- History of Tax Treaties Database

http://www.taxtreatieshistory.org/

- An Introduction to Tax Treaties


- United Nations Model Tax Treaty


- European Union Taxation of the financial sector


- Common Consolidated Corporate Tax Base Proposal


**TEACHING METHODOLOGY**

General methodological aspects 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. Students must bring to the sessions a copy of the Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation, together with all the directives that have subsequently amended it.

Independent study methodology: Activities

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<th>Number of class hours</th>
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<td>Lecture</td>
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<td>Practical class</td>
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<tr>
<td>In class presentation</td>
<td>20</td>
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<td>60</td>
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<tr>
<td>Individual work</td>
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<tr>
<td>Work in collaboration</td>
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<td>Evaluation: one minute paper</td>
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<td>Evaluation: class test</td>
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<td>Others</td>
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### GRADE EVALUATION AND CRITERIA

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<th>Generic Competences</th>
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<th>Evaluation Weighting</th>
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<tr>
<td>Individual work</td>
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<td>Work in collaboration</td>
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<td>Class presentation</td>
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<td>Evaluation: one minute paper</td>
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<tr>
<td>Evaluation: class test</td>
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<td>Evaluation: exam (final)</td>
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</tbody>
</table>

**PLEASE KEEP IN MIND:** 50% MUST BE FOR THE FINAL EXAM; 40% CAN BE DISTRIBUTED AS YOU WANT AS PART OF A CONTINUOUS EVALUATION; AND THEN 10% MUST BE ATTENDANCE