

SUBJECT DETAILS

Data on the subject	
Name	EU Tax Law and International Tax Planning
Degree	Postgraduate in Master in International and European Business Law
Year	2017-18
Nature	
ECTS Credits	
Department	Law
Area	Law
Teaching staff	Eduardo Gracia Espinar and Pablo A. Hernández González-Barreda

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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 restructuring 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

Theme 1: Preliminary remarks: context and frame

- 1.1 Structure of contemporary tax systems: taxation of individuals and corporations
- 1.2. Multiple Taxation: concept and consequences for international trade
- 1.3 Mechanisms to avoid multiple taxation
- 1.5 Sources of International and European Tax Law: hierarchy, interaction and effects.

Theme 2: International Tax Rules

- 2.1 Concept, object, purpose and principles of Tax Conventions
- 2.2 Interpretation and application of Tax Treaties
- 2.3 The OECD and the United Nations Model Tax Conventions and Commentaries: role, effects and impact on the network of treaties.
- 2.4 The OECD Model Tax Convention and the United Nations Model Tax Convention
 - 2.4.1 Scope of application
 - 2.4.2 Allocation rules
 - 2.4.3 Rules for Elimination of multiple taxation
- 2.5 Mutual Agreement Procedures
- 2.6. Abuse of Tax Treaties, Tax Havens and Harmful Tax Competition

Theme 3: International Tax Planning and MNEs Structuring: some examples

- 3.1 Treaty shopping: Conduit Companies, Base Companies and intermediaries
- 3.2. Hybrid entities and hybrid financing
- 3.3 Artificial avoidance of Permanent Establishment status
- 3.4 Transfer pricing rules

AREA 2: EUROPEAN UNION TAX LAW

Theme 1: Preliminary remarks: context and frame

- 1.1 European Tax Law: sources and principles

- 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
 - 2.2.1 The Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax
 - 2.2.2 Digital Economy and recent developments
- 2.3. Other harmonised indirect taxes
 - 2.3.1 Excise duties
 - 2.3.2 Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital

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
 - 3.2.4 Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market and Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries

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

1.7 Standard for Automatic Exchange of Financial Account Information in Tax Matters (15 July 2014)

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

2.2.4 Ongoing negotiations with the EU.
Theme 3: UNITED NATIONS MODEL TAX CONVENTION (2001)
3.1 The exchange of tax information provision contained in the 2001 UN Model Tax Convention
Theme 4: OTHER RELEVANT FACTS/ACTIONS
<p>4.1 Theft of information (LGT, HSBC, Credit Suisse, Julius Baer and Coutts bank)</p> <p>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).</p> <p>4.3 Luxembourg Leaks (or LuxLeaks)</p> <p>4.4 European Human Rights Court Decision, of 22 December 2015, on UBS data transfer.</p> <p>4.5 Panama Papers</p> <p>4.6 Football Leaks</p>
AREA 4: ADMINISTRATIVE COOPERATION IN EUROPEAN UNION LAW
Theme 1: Legislation in force
<p>1.1 Introduction</p> <p>1.2 Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC</p> <p>1.2.1 Commission Implementing Regulation (EU) N° 1156/2012 of 6 December 2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation</p> <p>1.2.2 Commission Implementing Regulation (EU) N° 1353/2014 of 15 December 2014 amending Implementing Regulation (EU) N° 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation.</p> <p>1.2.3 Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of financial information in the field of taxation</p> <p>1.2.4 Council Directive 2015/2376/EU, of 8 December 2015, amending Directive 2011/16/EU as regards mandatory automatic information exchange on tax rulings</p> <p>1.2.5 Council Directive 2016/881/EU of 25 May 2016 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation</p> <p>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</p> <p>1.3 Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures</p> <p>1.3.1 Commission Implementing Regulation (EU) N° 1189/2011 of 18 November 2011 laying down</p>

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:

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- Michael Lang et al - Introduction to European Tax Law on Direct Taxation, Linde, Vienna, 3d Edition 2013.
- Marjana Helminen – European Tax Law: Direct Taxation, IBFD, Amsterdam, 2015.

Advanced:

- Ekkehart Reimer (Ed.) - Klaus Vogel on Double Taxation Conventions, Fourth Edition, Wolters Kluwer, 2015.
- Philip Baker – Double Taxation Conventions, 3d Edition, Sweet and Maxwell, 2015.
- Ben Terra and Peter Wattel – European Tax Law, 6th Edition, Wolters Kluwer, 2012.
- Ben Terra, Julie Kajus- A guide to European VAT Directives, IBFD, 2017.
- Michael Lang (Ed): Base Erosion and Profit Shifting (BEPS), Linde, 2016.
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- 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

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Notes

Other materials

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<https://www.irs.gov/individuals/international-taxpayers/offshore-voluntary-disclosure-program-frequently-asked-questions-and-answers>

- The United Nations Model Tax Convention:

<http://unpan1.un.org/intradoc/groups/public/documents/un/unpan002084.pdf>

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

<http://www.un.org/en/development/desa/publications/double-taxation-convention.html>

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

<http://data.consilium.europa.eu/doc/document/ST-8297-2015-INIT/en/pdf>

- New EU-San Marino Tax Transparency Agreement (Press Release 8 December 2015)

http://europa.eu/rapid/press-release_STATEMENT-15-6275_en.htm?locale=en

- New EU-Liechtenstein Tax Transparency Agreement (Press Release 28 October 2015)

http://europa.eu/rapid/press-release_IP-15-5929_en.htm

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

http://europa.eu/rapid/press-release_IP-15-5987_en.htm

- 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)

http://ec.europa.eu/taxation_customs/taxation/personal_tax/savings_tax/legal_bases/index_en.htm

- Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:064:0001:0012:EN:PDF>

(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-

[cooperation/enhanced-administrative-cooperation-field-direct-taxation_en#by_country](#))

- Commission Implementing Regulation (EU) N° 1156/2012 of 6 December 2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:335:0042:0046:EN:PDF>

- Commission Implementing Regulation (EU) N° 1353/2014 of 15 December 2014 amending Implementing Regulation (EU) N° 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation.

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:365:FULL&from=ES>

- Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation

http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:JOL_2014_359_R_0001&from=ES

- Council Directive 2015/2376/EU, of 8 December 2015, amending Directive 2011/16/EU as regards mandatory automatic information exchange on tax rulings

http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:JOL_2015_332_R_0001&from=ES

- Council Directive 2016/881/EU of 25 May 2016 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016L0881&from=ES>

- 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

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016L2258&from=EN>

- 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)

<http://curia.europa.eu/juris/document/document.jsf?text=&docid=190721&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=386553>

- 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.

http://europa.eu/rapid/press-release_IP-13-530_en.htm

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

http://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/146126.pdf

- 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

[http://ec.europa.eu/taxation_customs/resources/documents/common/publications/com_reports/taxation/com\(2012\)351_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/common/publications/com_reports/taxation/com(2012)351_en.pdf)

- 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

http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_fraud_evasion/com_2012_72_2_en.pdf

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

http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_fraud_evasion/c_2012_8806_en.pdf

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

http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_fraud_evasion/c_2012_8805_en.pdf

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

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:084:0001:0012:EN:PDF>

- Commission Implementing Regulation (EU) N° 1189/2011 of 18 November 2011 laying down 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

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:302:0016:0027:EN:PDF>

- ECOFIN Examines Savings Taxation and Antifraud Agreements (PRESS RELEASE - 3067th Council meeting Economic and Financial Affairs. Brussels, 15 February 2011)

<http://europa.eu/rapid/pressReleasesAction.do?reference=PRES/11/25&format=HTML&aged=0&language=EN&guiLanguage=en>

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

http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/transparency/com_2015_136_en.pdf

- 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

http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/fairer_corporate_taxation/com_2015_302_en.pdf

- EU/US Dialogue on the Foreign Account Tax Compliance Act
<http://europa.eu/rapid/pressReleasesAction.do?reference=IP/11/413&format=HTML&aged=0&language=EN&guiLanguage=es>
- 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"
<http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/Notas%20Prensa/2012/SE%20HACIENDA/20-11-12%20NP%20Fiscalidad%20Internacional.pdf>
- 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
http://europa.eu/rapid/press-release_IP-16-3618_en.htm
- 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
http://ec.europa.eu/competition/state_aid/tax_rulings/index_en.html
- European Union Anti Tax Avoidance Package
http://ec.europa.eu/taxation_customs/business/company-tax/anti-tax-avoidance-package_en
- European Union VAT website
https://ec.europa.eu/taxation_customs/business/vat_en
- VAT Directive
<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A32006L0112>
- European Union Custom Duties website
https://ec.europa.eu/taxation_customs/business/calculation-customs-duties_en
- Customs legislation
https://ec.europa.eu/taxation_customs/legislation/tax-customs-legislation/customs-legislation_en
- Council Regulation 2913/92 establishing the Community Customs Code

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1992R2913:20070101:EN:PDF>

- Commission Regulation No 2454/93 laying down provision for the implementation of Council Regulation no 2913/92 establishing the Community Customs Code

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20130131:EN:PDF>

- Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31992L0083:en:HTML>

- Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:176:0024:0036:EN:PDF>

- Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:283:0051:0070:EN:PDF>

- Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital

<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32008L0007>

- Merger Directive history

http://ec.europa.eu/taxation_customs/business/company-tax/merger-directive_en

- Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009L0133>

- Parent subsidiary Directive history

http://ec.europa.eu/taxation_customs/business/company-tax/parent-companies-their-subsiaries-eu-union_en

- 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

<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32011L0096>

- Interest Royalties Directive History

http://ec.europa.eu/taxation_customs/business/company-tax/taxation-crossborder-interest-royalty-payments-eu-union_en

- Interest and Royalties Directive

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32003L0049:en:HTML>

- Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices

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

<http://eur-lex.europa.eu/legal->

[content/EN/TXT/?uri=uriserv:OJ.L_.2016.193.01.0001.01.ENG&toc=OJ:L:2016:193:TOC](http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.193.01.0001.01.ENG&toc=OJ:L:2016:193:TOC)

- Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32017L0952>

- OECD Model Tax Convention

<http://www.oecd.org/tax/treaties/model-tax-convention-on-income-and-on-capital-2015-full-version-9789264239081-en.htm>

- OECD Tax website

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

- Transfer Pricing Guidelines

<http://www.oecd.org/tax/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm>

- 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

http://www.un.org/esa/ffd/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf

- United Nations Model Tax Treaty

http://www.un.org/esa/ffd/documents/UN_Model_2011_Update.pdf

- United Nations Committee of Experts on International Cooperation in Tax Matters

<http://www.un.org/esa/ffd/tax/index.htm>

- European Union Taxation of the financial sector

http://ec.europa.eu/taxation_customs/taxation-financial-sector_en

- Common Consolidated Corporate Tax Base Proposal

https://ec.europa.eu/taxation_customs/business/company-tax/common-consolidated-corporate-tax-base-ccctb_en

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

SUMMARY OF STUDENT WORK HOURS			
Activity	Number of class hours	Number of independent study hours	Total number of hours
Lecture	20	40	60
Practical class			
Debate			
In class presentation	20	40	60
Individual work			
Work in collaboration			
Evaluation: one minute paper			
Evaluation: class test			
Evaluation: exam		10	10
Evaluation: exam review			
Others			
ECTS Credits:	40 hours (4 Credit)	90	70

GRADE EVALUATION AND CRITERIA

Evaluation Activities	Generic Competences	Indicators	Evaluation Weighting
Individual work			
Work in collaboration			20%
Debate			10%
Class presentation			10%
Evaluation: one minute paper			
Evaluation: class test			
Evaluation: exam (final)			50%
Attendance			10%

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

