# SUBJECT DETAILS

**Data on the subject**

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<tr>
<th>Name</th>
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<td>Degree</td>
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<td>Department</td>
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<tr>
<td>Area</td>
<td>Law</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Eduardo Gracia Espinar and Lorena Viñas Rueda</td>
</tr>
</tbody>
</table>

**Data on the teaching staff**

<table>
<thead>
<tr>
<th>Teaching staff</th>
<th>Eduardo Gracia Espinar</th>
</tr>
</thead>
<tbody>
<tr>
<td>e-mail</td>
<td><a href="mailto:egespinar@icade.comillas.edu">egespinar@icade.comillas.edu</a></td>
</tr>
<tr>
<td>Telephone</td>
<td>91 364 98 00</td>
</tr>
<tr>
<td>Office</td>
<td>Ashurst LLP, Madrid (Alcalá 44, 28014 Madrid)</td>
</tr>
<tr>
<td>Tutoring Schedule</td>
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<table>
<thead>
<tr>
<th>Teaching staff</th>
<th>Lorena Viñas Rueda</th>
</tr>
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<tbody>
<tr>
<td>e-mail</td>
<td><a href="mailto:lvinas@comillas.edu">lvinas@comillas.edu</a></td>
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<td>Tutoring Schedule</td>
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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**

- GC 1: Analysis and synthesis abilities
- GC 3: Ability to manage information
- GC 6: Team work skills
- GC 7: Ability to work in an international context
- GC 8: Critical appraisal skills
- GC 10: Ability to develop autonomous learning skills
- GC 11: Concern for quality
- GC 12: Ability to apply theoretical knowledge into practice

**Specific competences of the subject**

- SC 4 Mastering the main rules of EU law and international law that are relevant to international business development
- SC 6 - Accurately identifying the contingent risks arising from the relevant rules and establishing appropriate measures of risk avoidance or minimization
### 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

**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: 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 3: 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 Anti abuse doctrines and rules in the European Union
  4.3.1 CJEU Case Law on anti-avoidance

AREA 3: GLOBAL CONTEXT: Administrative cooperation actions taken by supranational bodies outside the EU and certain third countries governments

Theme 1: RELEVANT EVENTS IN THE LAST DECADE

  1.1 Theft of information (LGT, HSBC, Credit Suisse, Julius Baer and Coutts bank)
  1.2 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).
  1.3 Swiss bank fined in French Money Laundering and Tax Fraud Case (21 February 2019)
  1.4 Luxembourg Leaks (or LuxLeaks)
  1.5 European Human Rights Court Decision, of 22 December 2015, on UBS data transfer.
  1.6 Panama Papers
  1.7 Football Leaks
<table>
<thead>
<tr>
<th>Theme 2: G-20 MEETINGS: Endorsement of OECD works</th>
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<tr>
<td>2.1 OECD Agreement on exchange of information on tax matters and Manual on the implementation of exchange of information provisions for tax purposes</td>
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<td>2.2 Withdrawal of reservations by Switzerland, Luxembourg, Belgium and Austria (March 2009)</td>
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<td>2.3 The Global Forum on Transparency and Exchange of Information for Tax Purposes: Peer Reviews</td>
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<td>2.4 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)</td>
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<td>2.5 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</td>
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<td>2.6 Update to Article 26 of the OECD Model Tax Convention and its Commentary</td>
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<td>2.8 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)</td>
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<td>2.9 The Action Plan on Base Erosion and Profit Shifting (BEPS): Action 5 (&quot;Counter harmful tax practices more effectively, taking into account transparency and substance&quot;) and Action 13 (&quot;Transfer pricing documentation and Country-by-Country Reporting&quot;).</td>
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<td>4.1 USA:</td>
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<td>4.1.1 The US Foreign Account Tax Compliance Act (FATCA)</td>
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<td>4.1.1.1 Implementation FATCA: Bilateral agreements with the US (two models)</td>
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<td>4.1.2 US Civil proceedings against UBS and other foreign financial institutions</td>
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<td>4.1.3 2011 Offshore Voluntary Disclosure Program</td>
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<td>4.1.4 EU/US Dialogue on the US Foreign Account Tax Compliance Act in order to lighten the compliance burden on EU financial institutions</td>
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<td>4.2 SWITZERLAND:</td>
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<td>4.2.1 Signature of new Protocols</td>
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4.2.2 Regulation for the interpretation of the Protocols
4.2.3 "Rubik Model" Tax Treaties with the UK and Austria
4.2.4 Ongoing negotiations with the EU.

AREA 4: ADMINISTRATIVE COOPERATION IN EUROPEAN UNION LAW

Theme 1: Legislation in force

1.1 Introduction


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


1.2.9 Proposal of Directive amending the Council Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC8)

1.2.10 Judgment of the European Court of Justice of 16 May 2017 on the concept of "foreseeable relevance" of the information requested (Berlioz Case, C-682/15)

1.2.11 Judgment of the European Court of Justice of 6 October 2020 on the right to bring a direct action against a request of information (État luxembourgeois Case, Joined Cases C-245/19 and C-246/19)

1.2.12 Judgment of the European Court of Justice of 25 November 2021 on no need for info request to
identify corporate shareholders by name (C-437/19, Luxembourg v. L Case)

1.2.13 Judgment of the European Court of Justice of 30 September 2021 on the exchange of information in the field of VAT (Case C-186/20, Hydina SK v. Slovakia)

1.2.14 Opinion of the Advocate General, of 5 April 2022, concerning the compatibility of DAC6 with Article 7 (right to respect for private life) and Article 47 (right to a fair trial) of the Charter of Fundamental Rights of the European Union (C-694/20).

1.2.15 Judgment of the European Court of Justice of 24 February 2022 on protection of natural persons with regard to the processing of data for tax purposes (C-175/20, SIA 'SS' v Valsts ieņēmumu dienests)

1.2.16 Judgment of the European Court of Justice of 27 April 2022 on provision requiring intermediaries to provide information concerning persons liable to pay the flat-rate tourist tax (C-674/20, Airbnb Ireland UC v Région de Bruxelles-Capitale)

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


1.3.2 Judgment of the European Court of Justice of 20 January 2021 (Estonia v. Heavyinstall Case, C-420/19)

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 New EU-Monaco Tax Transparency Agreement

1.4.6 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 EU-UK Trade and Cooperation Agreement.

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**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:**

Acción sobre Erosión de Bases Imponibles y Traslado de Beneficios, Aranzadi, Cizur Menor, 2017.

Specific:

Chapters of books

Articles
- AVERY JONES ET AL, J. F., “The Interpretation of Tax Treaties with Particular Reference to Article 3
- LANG, M.; BRUGGER, F., “The role of the OECD Commentary in tax treaty interpretation”, Australian
- OESTREICHER, Andreas; REISTER, Timo; SPENGENEL, Christoph. Common Corporate Tax Base (CCTB) and effective tax burdens in the EU member states. ZEW Discussion Papers, 2009.
- "El futuro estándar global OCDE de intercambio automático de información financiera" (José Manuel Calderón Carrero) (Revista CEF Contabilidad y Tributación nº 374, Mayo 2014)
- "FATCA and CRS: The end of an era" (Sofia Stavridi) (International Tax Review, 2016)
- Council Directive 2011/16/EU on Administrative Cooperation in the Field of Taxation (Dr Isabel Gabert (Doctor of Laws, Dipl.-Kff., LLM and Editor in Tax Law, Verlag Dr. Otto Schmidt KG, Cologne))
(European Taxation – IBFD, 2011)
- "Luxembourg Rules On Exchange Of Information Upon Request Amended" (Romain Tiffon and Samantha Schmitz-Merle) (ATOZ Tax Advisers, 18 March 2019)

http://www.mondaq.com/x/789742/tax+authorities/Luxembourg+Rules+On+Exchange+Of+Information+Upon+Request+Amended

Websites

- Website of the European Commission (Taxation and Customs Union)
  http://ec.europa.eu/taxation_customs/index_en.htm
- EUR LEX – Taxes:
  https://eur-lex.europa.eu/summary/chapter/taxation.html?root_default=SUM_1_CODED%3D21
- OECD Taxes:
  http://www.oecd.org/tax/
- OECD BEPS Project:
  http://www.oecd.org/tax/beps/
- European Union Anti-Tax Avoidance Package:
- European Union State Aid procedures in Tax:
- 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 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

- OECD Model Tax Convention 2017:
- OECD BEPS Action Plan Final Reports:
- 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
- G20 leaders’ communique, Hangzhou summit, 4-5 September 2016
- Action 13 BEPS: 2015 Final Report
- OECD Tax Report to G20 containing an overview on automatic exchanges of financial account information (AEOI) (Fukuoka, Japan. June 2019)
- OECD Guidance, of 31 October 2019, on spontaneous exchange of information by no-tax and nominal-tax jurisdictions
- OECD Statement on the hack of Bulgarian Revenue Agency Data (30 August 2019)
- Purchase of financial information by the Germany's Ministry of Finance on details of real estate and other assets in Dubai owned by German citizens (11 June 2021)
- Switzerland has initiated a consultation on the introduction of the AEOI with twelve more states and territories (3 December 2021)
- Switzerland: Review on international financial and tax matters 2020 (Report published on 11/01/2021)
- 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):
http://www.hmrc.gov.uk/taxtreaties/swiss.pdf
- The 2017 update of the United Nations Model Tax Convention:
- European Human Rights Court Decision, of 22 December 2015, on UBS data transfer.
http://hudoc.echr.coe.int/eng?i=001-159732
- 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)


(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)


- New proposal for a Directive to extend the scope of the Directive 2011/16/EU with the aim to include crypto-assets and e-money (DAC8).
- 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)
- Judgment of the European Court of Justice, of 6 October 2020 (Joined Cases C-245/19 and C-246/19, État luxembourgeois Case).
- Judgment of the European Court of Justice, of 25 November 2021 (C-437/19, Luxembourg v. L Case).
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- Judgment of the European Court of Justice of 24 February 2022 on protection of natural persons with regard to the processing of data for tax purposes (C-175/20, SIA 'SS' v Valsts ieņēmumu dienests)
- Judgment of the European Court of Justice of 27 April 2022 on provision requiring intermediaries to provide information concerning persons liable to pay the flat-rate tourist tax (C-674/20, Airbnb Ireland UC v Région de Bruxelles-Capitale)
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)

- Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures
- Judgment of the European Court of Justice, of 20 January 2021 (C-420/19, Estonia v. Heavyinstall Case)


EU/US Dialogue on the Foreign Account Tax Compliance Act

Model Intergovernmental Agreements for the implementation of FATCA:

- FATCA and data protection in the EU (27 September 2021):
- Wyden investigation uncovers major loophole in offshore account reporting (FATCA) (24 August 2022)
offshore-account-reporting

- Press release (20.11.2012): "Hacienda se dota de nuevos instrumentos para luchar contra la evasión fiscal Internacional"

- EU-UK Trade and Cooperation Agreement (30 April 2021)

- EU publishes the first ever list of non-cooperative tax jurisdictions (5 December 2017)

- Three jurisdictions removed from the EU list of non-cooperative tax jurisdictions (5 October 2021)

- ESMA makes proposals to help prevent and detect WHT reclaim schemes (24 September 2020)

- European Commission evaluation on EU tax transparency rules (16 September 2019)

- Press release (10.11.2016): Commission launches public consultation on future rules to deter promoters of aggressive tax planning schemes

- Report of the European Court of Auditors (ECA) on the system for exchange of tax information in the EU (26 January 2021).

- 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

http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A32006L0112

- 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


- 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
- 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
- Interest Royalties Directive History
- Interest and Royalties Directive
- 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)
- 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
- European Union Taxation of the financial sector
- Common Consolidated Corporate Tax Base Proposal
https://ec.europa.eu/taxation_customs/business/company-tax/common-consolidated-corporate-tax-
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.

For the sessions on substantive law, Students will be asked to bring to the sessions a copy of the relevant legislation to be discussed (OECD Model Tax Convention and Commentary, Treaty of Functioning of the European Union and Treaty of the European Union, Interest and Royalties Directive, Parent Subsidiary Directive, Anti Tax Avoidance Directive). The professor will announce in advance the required legislation.


Independent study methodology: Activities

Students are expected to come to class prepared, having read all assigned material and having completed all assigned exercises.

SUMMARY OF STUDENT WORK HOURS

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## ANNEX: PROFESSORS GRADING

### GRADE EVALUATION AND CRITERIA (Prof. Eduardo Gracia – 1 ECTS)

<table>
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<td>Presentation prepared jointly by each group of students on the topic assigned in session 1.</td>
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<tr>
<td></td>
<td>GC 3: Ability to manage information</td>
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<td></td>
<td>GC 6: Team work skills</td>
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<td></td>
<td>GC 7: Ability to work in an international context</td>
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<td></td>
<td>GC 12: Ability to apply theoretical knowledge into practice</td>
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<tr>
<td>Debate</td>
<td>GC 1: Analysis and synthesis abilities</td>
<td>Proactive participation of the students in all the sessions raising questions and contributing with their views on all the topics</td>
<td>5%</td>
</tr>
</tbody>
</table>
| Class presentation | GC 3: Ability to manage information  
GC 6: Team work skills | raised in the course of the four sessions. |
|---------------------|--------------------------------------------------------|-------------------------------------------|
|                     | GC 1: Analysis and synthesis abilities  
GC 3: Ability to manage information  
GC 6: Team work skills  
GC 7: Ability to work in an international context  
GC 8: Critical appraisal skills  
SC 4 Mastering the main rules of EU law and international law that are relevant to international business development | Each member of each group will individually present the part of the topic assigned to him/her. |
| Evaluation: one minute paper | GC 1: Analysis and synthesis abilities | Written exam consisting of a seven-page double-sided summary of EU legislation and jurisprudence on mutual assistance. |
| Evaluation: class test | | |
| Evaluation: exam (final) | GC 1: Analysis and synthesis abilities | |
| | | |

15%  
50%
| GC 3: Ability to manage information  
| GC 7: Ability to work in an international context  
| GC 8: Critical appraisal skills  
| GC 10: Ability to develop autonomous learning skills  
| GC 12: Ability to apply theoretical knowledge into practice  
| SC 4 Mastering the main rules of EU law and international law that are relevant to international business development  
| SC 6 - Accurately identifying the contingent risks arising from the relevant rules and establishing appropriate measures of risk avoidance or minimization  
| Students will have one week to submit the summary as from the last session.  

| Attendance | 10% |
# Grade Evaluation and Criteria

**Prof. Eduardo Gracia and Lorena Viñas – 3 ECTS**

<table>
<thead>
<tr>
<th>Evaluation Activities</th>
<th>Generic Competences</th>
<th>Indicators</th>
<th>Evaluation Weighting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual work</td>
<td></td>
<td>For the part on substantive rules students must write a paper in groups of three to five students.</td>
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<tr>
<td>Work in collaboration</td>
<td>GC 1: Analysis and synthesis abilities</td>
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<tr>
<td>Debate</td>
<td>business development</td>
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</tbody>
</table>

| Evaluation: one minute paper |  |
| Evaluation: class test |  |
| Evaluation: exam (final) |  |

<p>|        | GC 1: Analysis and synthesis abilities |
|        | GC 3: Ability to manage information |
|        | GC 8: Critical appraisal skills |
|        | GC 10: Ability to develop |
|        | 50% |</p>
<table>
<thead>
<tr>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SC 4</td>
<td>Mastering the main rules of EU law and international law that are relevant to international business development</td>
</tr>
<tr>
<td>SC 6</td>
<td>Accurately identifying the contingent risks arising from the relevant rules and establishing appropriate measures of risk avoidance or minimization</td>
</tr>
</tbody>
</table>

**Attendance**

10%