



SUBJECT DETAILS

Data on the subject	
Name	Human Rights and Business in Europe
Degree	Postgraduate Master in International and European Business Law
Year	2023-24
Nature	Spring
ECTS Credits	10 hours (1 credit)
Department	Law
Area	Law Faculty

Data on the teaching staff	
Teaching staff	Pia Navazo
e-mail	mpnavazo@comillas.edu
Telephone	
Office	
Tutoring Schedule	Upon request from students

CLASS DESCRIPTION

SPECIFIC DATA ON THE SUBJECT

Pre-requisites
None
Contribution of the degree to the professional profile
<p>Conceptual (knowing): This subject will provide students with a general knowledge of the normative framework and the main challenges regarding international regulations and challenges on business and human rights in the EU</p> <ul style="list-style-type: none">• Procedural (doing): The students will develop the type of skills required to work in law firms, corporations, international organizations, NGOs, or public institutions. The aim is to

provide students with the necessary tools to critically assess the challenges regarding corporate related human rights harm and how to use the legal tools to ensure responsible business conduct.

- **Professional (knowing how):** The students will have to produce reports and an exam that will reflect a real case in the same way as in a professional environment.

COMPETENCES TO BE IMPROVED

What skills you´ll gain from this class:

Generic Skills:

- GC 2: Ability to communicate orally and in writing
- GC 4: Problem-solving skills
- GC 5: Decision-making skills
- GC 7: Ability to work in an international context

THEMATIC AREA AND CONTENT

AREA 1: INTRODUCTION

Theme 1: Theory

1.1 Introduction to business and human rights

1.2 Current trends in business and human rights

1.3. International framework for business and human rights: overview of the UN Guiding Principles on BHR

AREA 2: INTERNATIONAL INVESTMENT LAW

Theme 1: Theory

2.1 European Law: status, upcoming regulations

2.2 Focus on Due diligence Directive: Due Diligence as the cornerstone for business and

human rights EU practice
Theme 2: Practice
Significance in business and relevant legislation in practice

AREA 3: landing theory to practice: examples
Theme 1: Theory
3.1 European Law: status, upcoming regulations 3.2 Supply chains. Core elements
Theme 2: Practice
Lessons offered by due diligence practice: real-life examples of human rights issues in the supply chain. The increasingly important regulatory framework of the EU and its implications for EU and foreign companies and their supply chains
AREA 4: FROM THEORY TO PRACTICE
4.1 Sector examples 4.2 From theory to practice, professor will present a case, students shall debate in class.

BIBLIOGRAPHY AND RESOURCES

Basic Bibliography
Readings
<ul style="list-style-type: none"> • 30 basic human rights: https://opseu.org/wp-content/uploads/2018/12/30_basic_human_rights_list_english.pdf • Summary of the report of the Working Group on Business and Human Rights to the General Assembly, October 2018 (A/73/163): Corporate human rights due diligence: emerging practices, challenges and ways forward: https://www.ohchr.org/sites/default/files/Documents/Issues/Business/ExecutiveSummaryA73163.pdf • Human Rights Watch (2022):-"Obsessed with Audit Tools, Missing the Goal": https://www.hrw.org/report/2022/11/15/obsessed-audit-tools-missing-goal/why-social-audits-cant-fix-labor-rights-abuses

TEACHING METHODOLOGY

General methodological aspects of the subject
Contact hours methodology: Activities
The format followed for this class will not only be a series of lectures, but a discussion and general participation by the students commenting on the suggested regulations, articles and other materials. Students will have to intervene in the discussion and their participation will be taken into account in the final evaluation
Independent study methodology: Activities
Reading materials and preparation of the cases.

SUMMARY OF STUDENT WORK HOURS			
Activity	Number of class hours	Number of independent study hours	Total number of hours
Lecture	10	10	
Practical class and debate			
In class presentation			
Individual work	-		
Work in collaboration	-		
Evaluation: one-minute paper	-		
Evaluation: class test			
Evaluation: exam	-	15	20
Evaluation: exam review	-		
Others	-		
ECTS Credits:	1 (10h)	25	35

GRADE EVALUATION AND CRITERIA

Evaluation Activities	Generic Competences	Indicators	Evaluation Weighting
Group work	Continuous mid-course evaluation. Group assignment: 3 page legal analysis on the concepts presented in the context of a case submitted by professor.	Capacity of analysis, prioritization of salient human rights issues, ability to find solutions	40%
Exam: Case study	The final exam will consist of a practice case covering the course.	<ul style="list-style-type: none"> Evaluate and identify strategies to improve human rights practices and within a given situation Identification of applicable law and relevant regulations Degree of assimilation of course contents. 	50%
Attendance		<ul style="list-style-type: none"> Regular attendance to classes 	10%



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**2023-24 COURSE
DESCRIPTIONS**

SUBJECT DETAILS

Data on the subject	
Name	Tax rulings and state aid law
Degree	Master in International and European Business Law
Year	2023-24
Nature	Spring
ECTS Credits	1 credit
Department	Law
Area	Law

Data on the teaching staff	
Teaching staff	Manuel Fontaine
e-mail	mfontaine@icade.comillas.edu
Telephone	+351 226196256
Office	
Tutoring Schedule	Upon request from students

SPECIFIC DATA ON THE SUBJECT

Pre-requisites
None
Contribution of the degree to the professional profile
Students will gain a basic understanding of state aid law, with a focus on the problem of tax rulings. Students will gain a familiarity with EU law and EU case-law on the subject. Through in-class activities they will gain skills in public speaking.

COMPETENCES TO BE IMPROVED

Generic Competences
Instrumental
GC 2: Ability to communicate orally and in writing. GC 4: Problem solving skills GC 5: Decision-making skills
Systemic
GC 7: Ability to work in an international context
Specific competences of the subject
Conceptual (knowing)
SC 2 - Mastering the rules of EU law and international law that are relevant to international business development.

THEMATIC AREA AND CONTENT

AREA 1: General Introduction to State Aid Law
Theme 1: Foundations of State Aid Law
1.1. International trade law foundations of state aid law 1.2. Economic foundations of state aid law
Theme 2: The Notion of State Aid
2.1 State Origin 2.2 Advantage 2.3 Selectivity 2.4 Distortion of competition and effect on trade
Theme 3: State aid control enforcement
3.1. The compatibility of state aid 3.2. EU Commission's powers regarding state aid 3.2. The state aid inquiry 3.3. Recovery of unlawful aid 3.4. The role of domestic courts
AREA 2: State aid and tax benefits
Theme 4: Selectivity in Tax Matters
4.1. Introduction 4.2. Selectivity in tax matters 4.3. The three-step derogation test
AREA 3: Tax rulings and the EU Commission's investigations
Theme 5. EU Commission's Decisions and General Court's rulings
5.1. EU Commission's Decisions Fiat, Starbucks, Apple

5.2. When are tax rulings State Aid? Features that distinguish compatible and incompatible tax rulings

BIBLIOGRAPHY AND RESOURCES

Basic Bibliography

Text books

Herwig Hoffman and Claire Micheau, *State Aid Law of the European Union* (Oxford U.P. 2016).

Chapters of books

Manuel Fontaine Campos, "What role for National Competition Authorities after 60 years of EU State Aid Control?", in Mastroianni, R. & Arena, A. (eds.), *60 Years of EU competition law : stocktaking and future prospects*, Editoriale Scientifica, Naples, 2017, p. 141-157.

Julia Rapp and Ramona Ianus, "Institutional report", in Vilaça/Moniz/Vasconcelos/Saavedra (Eds.), *Taxation, State Aid and Distortions of Competition*, XXVIII FIDE Congress, vol. 2, Almedina, 2018, pp. 101-158.

Websites

EU's State Aid Procedures regarding tax rulings:

http://ec.europa.eu/competition/state_aid/tax_rulings/index_en.html

Other material

Rulings of the General Court of the European Union: Fiat (T-755/15 and T-759/15), Starbucks (T-760/15 and T-636/16) and Apple (T-778/16 and T-892/16).

TEACHING METHODOLOGY

General methodological aspects of the subject

Contact hours methodology: Activities

Series of lectures, in which the presentation of subjects will be combined with questions asked to students and a discussion on the answers. Students' participation will be considered in the final evaluation.

Multiple-choice test.

Independent study methodology: Activities

Reading materials. Analyzing administrative decisions and court rulings.

SUMMARY OF STUDENT WORK HOURS

Activity	Number of class hours	Number of independent study hours	Total number of hours
Lecture	8.5	2	10.5
Practical class (participation)	1		1
Debate			
In class presentation			
Individual work			
Evaluation: MCT	0.5	3	3.5
Evaluation: exam		10	10
ECTS Credits:	10	15	25

GRADE EVALUATION AND CRITERIA

ACTIVITIES	SKILLS	INDICATORS	EVALUATION WEIGHTING
Multiple-choice Test	GC 2: Ability to communicate orally and in writing GC 5: Decision-making skills GC 7: Ability to work in an international context SC 2 - Mastering the rules of EU law and international law that are relevant to international business development.	<ul style="list-style-type: none"> • Capacity of analysis, prioritization of right content, ability to find solutions. 	35%
Participation	GC 2: Ability to communicate orally and in writing SC 2 - Mastering the rules of EU law and international law that are relevant to international business development.	<ul style="list-style-type: none"> • Class participation and preparation of class materials. • Oral presentation skills, and clarity of statements and content presented. 	5%
Final Assessment	GC 2: Ability to communicate orally and in writing GC 4: Problem-solving skills GC 5: Decision-making skills GC 7: Ability to work in an international context	<ul style="list-style-type: none"> • Degree of assimilation of course contents. • Demonstration that students have reviewed the course materials, understand the central concepts, are able to formulate legal arguments 	50%

	SC 2 - Mastering the rules of EU law and international law that are relevant to international business development.		
Attendance		<ul style="list-style-type: none">• Regular attendance to classes	10%