

INTERNATIONAL TAXATION

28232 - INTERNATIONAL TAXATION (2024-25)

General

Code: 28232

Lecturer responsible:

GIL GARCIA, ELIZABETH

Credits ECTS:

6,00

Theoretical credits:

1,80

Practical credits:

0,60

Distance-base hours:

3,60

Departments involved

- **Dept:** ECONOMIC AND FINANCIAL DISCIPLINES

Area: FINANCIAL AND TAX LAW

Theoretical credits: 1,8

Practical credits: 0,6

This Dept. is responsible for the course.

This Dept. is responsible for the final mark record.

Study programmes where this course is taught

- [DEGREE IN INTERNATIONAL RELATIONS](#)
Course type: COMPULSORY (Year: 4)
- [UNDERGRADUATE DEGREE IN LAW + INTERNATIONAL RELATIONS](#)
Course type: COMPULSORY (Year: 5)

Competencies and objectives

Course context for academic year 2024-25

The course "International Taxation" (28232) provides students with skills on international tax issues. In particular, the subject focuses on the basic principles and concepts of cross-border taxation, the law of Double Tax Conventions (DTCs) and EU law.

Course content (verified by ANECA in official undergraduate and Master's degrees) for academic year {0}

Transversal Competences

- **CT1** : Capacitats informàtiques i informacionales
- **CT2** : Ser capaç de comunicar-se correctament tant de forma oral com a escrita
- **CT3** : Capacitat d'anàlisi i síntesi
- **CT4** : Capacitat d'organització i planificació

General Competences

- **CG2** : Valorar amb esperit crític la realitat internacional i els seus problemes específics
- **CG4** : Obtenir i gestionar la informació relativa a l'àmbit de les relacions internacionals
- **CG6** : Saber expressar-se oralment de forma correcta sobre temes internacionals

Specific Competences

- **CE13** : Conèixer el paper que les empreses multinacionals exerceixen en les organitzacions internacionals i en les relacions internacionals en general.
- **CE15** : Avaluar les possibles solucions als conflictes transnacionals i internacionals
- **CE3** : Diferenciar les diferents competències i funcions de l'Estat, les organitzacions internacionals i els actors no estatals en el sistema internacional.

Exclusive skill taught in this course

No data

Learning outcomes (Training objectives)

No data

Specific objectives stated by the academic staff for academic year 2024-25

The aim of subject "International Taxation" (28232) is to provide students with:

- The legal knowledge on the international tax system, including how to apply and interpret tax treaties
- The overview of the different principles and concepts applicable in the international tax arena, such as the foundations of the international tax system and the interaction of the different domestic tax systems.

Content and bibliography

Content for academic year 2024-25

A) Legal framework

Basics: OECD Model Convention 2017 (MC). Ley del Impuesto sobre la Renta de no Residentes (LIRNR).

Basic Texts, Presentations and some additional materials, as well as practical cases will be published in advance through UA Cloud (materiales docentes)

B) Programme

1. INTRODUCTION (I) The tax system. Basic principles and concepts. Special reference to direct taxation on income and capital
2. INTRODUCTION (II) International taxation: factual and legal framework. Tax Treaties (Double Tax Conventions) The role of International Organisations. Taxation on non residents income and capital. Impact of EU Law
3. TAX TREATIES Basic goals and principles. Persons and taxes covered. Interpretation. The allocation rules: concept and function
4. ECONOMIC ACTIVITIES (I) Business income, professional and independent services: the general rule. The concept of permanent establishment. Transfer pricing adjustments.
5. ECONOMIC ACTIVITIES (II) Income from ships and aircrafts. Income from entertainers and sportspersons
6. IMMOVABLE PROPERTY. Income from immovable property: general and specific rules.
7. DIVIDENDS AND INTERESTS. Dividends: concept and general rule. Interests: concept and general rule. EU Tax Law
8. ROYALTIES AND CAPITAL GAINS. Royalties: concept and general rule. Capital gains: concept, general and specific rules. EU Tax Law
9. LABOUR AND PENSIONS. Income from employment: concept, general and specific rule. Pensions: concept, general and specific rule. Director's fees
10. OTHER INCOME AND CAPITAL. Students. Other income. Taxation of Capital
11. DOUBLE TAXATION. NON-DISCRIMINATION. Elimination of double taxation: exemption and credit method. Principle of non-discrimination: the rules. EU Tax Law
12. DISPUTE RESOLUTION. EXCHANGE OF INFORMATION. Dispute resolution: Mutual agreement procedure and arbitration. EU Tax Law. Exchange of information: concept and rules. EU Tax Law
13. ANTI ABUSE PROVISIONS. International Tax Planning: the concept. Limitations of benefits. General anti abuse provision. EU Tax Law
14. INTERNATIONAL TAX FRAMEWORK: RECENT AND ON GOING CHANGES. The OECD Action Plan (BEPS) and its developments. The Work Plan. EU Tax Law

Related links

No data

Bibliography

Introduction to the Law of Double Taxation Conventions

Author(s): Lang, Michael

Issue: Austria : Linde, 2021;

ISBN: 978-90-8722-684-8

Category: Complementario

Assessment

Assessment procedures and criteria 2024-25

- General system (evaluation on a permanent and continuous basis) – 100%

The contents studied in subject "International Taxation" (28232) will be evaluated on a permanent and continuous basis. The assessment criteria will be based on the regular attendance and participation in the theoretical and practical lectures, the delivery of written commentaries of case studies and other academic activities established by the lecturer.

- Alternative system: final overall exam (oral and public) – 100%

Students that are not able (or do not want) to be evaluated, on a permanent and continuous basis, or students that do not obtain, at least, 5 points according to such system, can do a final overall exam (oral and public) to pass the subject. The mark will be the grade obtained in the final exam (that will comprise the whole programme) within the official exam periods established by the Law Faculty.

Description	Criteria	Type	Weighting system
Evaluation on a permanent and continuous basis	See evaluation tools and criteria above-mentioned	ACTIVITIES OF EVALUATION DURING THE SEMESTER	100

Official exam dates for academic year 2024-25

Exam session	Date	Time	Group - Classroom(s) allocated	Comments
(C1) Pruebas extraordinarias de finalización de estudios	26/09/2024		GROUP 1 (THEORY CLASS)	Examen oral. Hora: 09:00
(C2) Periodo ordinario para asignaturas de primer semestre	14/01/2025		GROUP 1 (THEORY CLASS)	Examen oral. Hora: 09:00

	14/01/2025	GROUP 72 (THEORY CLASS)	Examen oral. Hora: 09:00
(C4) Pruebas extraordinarias para asignaturas de grado y máster	26/06/2025	GROUP 1 (THEORY CLASS)	Examen oral. Hora: 09:00
	26/06/2025	GROUP 72 (THEORY CLASS)	Examen oral. Hora: 09:00

Academic staff



GIL GARCIA, ELIZABETH
Lecturer responsible

THEORY CLASS: Groups: 1 , 72

Groups

THEORY CLASS





Group	Semester	Morning or afternoon session	Language	No. of enrolled students	
Gr. 1 (THEORY CLASS) : GROUP 1	1S	Morning	English	57	<ul style="list-style-type: none">▪ Allowed INTERNATIONAL MOBILITY PROGRAMME▪ Allowed GRADO EN RELACIONES INTERNACIONALES▪ Allowed VISITING STUDENT EEES▪ Allowed VISITING STUDENT NO EEES
Gr. 72 (THEORY CLASS) : GRUPO 72 DERRII	1S	Afternoon	English	43	<ul style="list-style-type: none">▪ Allowed UNDERGRADUATE DEGREE IN LAW + INTERNATIONAL RELATIONS

PROBLEM PRACTICALS / WORKSHOP


Group	Semester	Morning or afternoon session	Language	No. of enrolled students	
Gr. 1 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 1	1S	Morning	English	57	<ul style="list-style-type: none">▪ Allowed GRADO EN RELACIONES INTERNACIONALES▪ Allowed INTERNATIONAL MOBILITY PROGRAMME▪ Allowed VISITING STUDENT NO EEES▪ Allowed VISITING STUDENT EEES
Gr. 72 (PROBLEM PRACTICALS / WORKSHOP) : GRUPO 72 DERRII	1S	Afternoon	English	43	<ul style="list-style-type: none">▪ Allowed UNDERGRADUATE DEGREE IN LAW + INTERNATIONAL RELATIONS

Timetables

THEORY CLASS

Group	Start date	End date	Day	Start time	End time	Lecture room
1	09/09/2024	20/12/2024	LUN	11:00	13:00	DE/0-09M 
1	09/09/2024	20/12/2024	JUE	11:00	12:00	DE/0-09M 
72	09/09/2024	20/12/2024	LUN	15:00	17:00	DE/1-20P 
72	09/09/2024	20/12/2024	VIE	15:00	16:00	DE/1-20P 

PROBLEM PRACTICALS / WORKSHOP

Group	Start date	End date	Day	Start time	End time	Lecture room
1	09/09/2024	20/12/2024	JUE	12:00	13:00	DE/0-09M 
72	09/09/2024	20/12/2024	VIE	16:00	17:00	DE/1-20P 