

1. BASIC INFORMATION

Course	INTERNATIONAL TAXATION
Degree program	Global Bachelor Degree in International Business
School	Social Sciences and Communication
Year	2nd
ECTS	6
Credit type	Mandatory
Language(s)	English
Delivery mode	On-Campus
Semester	S4
Academic year	2024-25
Coordinating professor	Belén de la Vega Marchena
Professor	Belén de la Vega Marchena

2. PRESENTATION

This subject is taught in the second year of the International Business degree and involves the presentation of fundamental knowledge of international taxation and tools which enables the student to start working with international taxation in practice.

The subject will, among other things, give the student knowledge of: fundamental of international tax principles; international double taxation; double tax treaties; tax avoidance rules and the directives and measures of the European Union. All the Learning Units will take into consideration the initiatives made by the OECD through the BEPS project. Researches will be carried out in order to deepen the understanding of the subject. You will find a detailed program in the annex.

3. COMPETENCES AND LEARNING OUTCOMES

Core competencies:

- BS2: Students must apply their knowledge to their work and vocation in a professional way and must demonstrate their skills in sustaining arguments and solving problems within their field of study
- BS3: Students must be able to gather data, usually within their field of study, interpret it and make judgments and considerations on relevant social, scientific or ethical issues.
- BS4: Students must be able to convey information, together with ideas, problems and solutions to a specialized or non-specialized audience.

Cross-disciplinary skills:

- CS3: Capacity to adapt to new situations: Being able to assess and understand different situations, adapting our approach to a situation insofar as is necessary or appropriate.
- CS5: Capacity to apply knowledge: Being able to use knowledge acquired in academic contexts in situations that resemble as closely as possible the reality of the chosen future profession.
- CS7: Ethical values: The ability to think and act according to universal principles based on

individual worth and full development of the human personality, and which entails a commitment to certain social values.

- CS8: Information management: The ability to find, select, analyze and integrate information from different sources

Specific competencies:

- SS2: Capacity to define, design, explain and apply the international business process and the different phases that comprise it: planning, organization, management and control.
- SS8: Capacity to use the management tools available in the area of administration and finance, in the context of international business.
- SS12: Ability to understand and evaluate the legal framework when making strategic business decisions in new competitive environments.
- SS17: Ability to select the best financial planning and operational options, which are then implemented in the markets and companies in which the business activity takes place, in the context of globalized and interdependent environments

Learning outcomes:

- LO1: Knowledge of the foundations of international tax planning;
- LO2: Understanding of the basic principles of international taxation.
- LO3: Understanding of the particularities of international double taxation, international tax transparency and tax havens.
- LO4: Conducting research that highlights the deepening and integration of the subjects described

The table below shows the relationship between the competences that are developed in the subject and the learning outcomes that are pursued:

Competencies	Learning Outcomes
BS1, BS2, BS3, CS3, CS5, CS7, CS8, SS2, SS8, SS12, SS17	LO1
BS1, BS2, BS3, CS3, CS5, CS7, CS8, SS2, SS8, SS12, SS17	LO2
BS1, BS2, BS3, CS3, CS5, CS7, CS8, SS2, SS8, SS12, SS17	LO3
BS1, BS2, BS3, CS3, CS5, CS7, CS8, SS2, SS8, SS12, SS17	LO4

4. CONTENT

The program will include the following content:

- Principles of international taxation;
- Tax jurisdiction: the right to tax resident and non-resident;
- Unilateral measures and Double tax treaty to reduce double taxation;
- Taxing the foreign persons both juridical and natural;
- The BEPS project:
 - Multilateral Legal Instrument.
 - Treaty shopping.
 - Transfer Pricing (TF).
 - Controlled Foreign Company (CFC).
 - Thin Capitalization (interest limitation).
 - Mutual Agreement Procedures (MAP).

- Tax arbitrage.
- The EU: tax directive and VAT
- Tax Havens

5. TEACHING-LEARNING METHODOLOGIES

The following are the types of teaching-learning methodologies that will be applied:

- Master class
- Cooperative learning
- Problems based learning
- Project Based Learning

6. LEARNING ACTIVITIES

The following table will include the types of training activities that will be carried out and the dedication in hours of the student to each of them are identified:

Campus-based mode:

Learning activity	Number of hours
Master Classes	26 h
Searching for resources and selecting sources of information	25 h
Formative assessment	10 h
Autonomous Learning	30 h
Tutorials	10h
Written reports	20h
Asynchronous master classes	12h
Case Studies	17h
TOTAL	150h

7. ASSESSMENT

In the following table, the evaluation systems are listed, as well as their weight on the total grade of the subject:

Campus-base mode:

Assesment	Weight (%)
Knowledge Tests	50%
Case studies and problem solving	20%
Written reports	10%
Performance Observation	10%
Oral Presentations	10%

In the Virtual Campus, when you access the subject, you will be able to consult in detail the evaluation activities that you must carry out, as well as the delivery dates and the evaluation procedures of each of them.

7.1. First Exam Period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

7.2. Second Exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

8. SCHEDULE

This section indicates the schedule with delivery dates of evaluable activities of the subject / Timing schedule:

Assessable activities	Deadline
Activity 1	Weeks 1-7
Activity 2	Week 8-13
Activity 3	Weeks 14-17
Exams	Week 16

This schedule may be modified for logistical reasons of the activities. Any modification will be notified to the student in a timely manner.

9. BIBLIOGRAPHY

Recommended bibliography:

- Reports published by the OECD: <https://www.oecd.org/>
- Reports and Directives published by the European Commission: www.ec.europa.eu
- Tax Case law from the European Court of Justice: www.ec.europa.eu/
- Angharad, Miller: Principles of international taxation, Tottel Publishing 2017

10. EDUCATIONAL GUIDANCE, DIVERSITY AND INCLUSION UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:
orientacioneducativa@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.

