

Teaching guide

IDENTIFICATION DETAILS

Degree:	Business Administration and Management		
Field of Knowledge:	Social and Legal Sciences		
Faculty/School:	Law, Business and Government		
Course:	INTERNATIONAL AND EC TAXATION		
Type:	Optional	ECTS credits:	3
Year:	3	Code:	7160
Teaching period:	Sixth semester		
Subject:	straight		
Module:	Business Management and Human Development Tools		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	75		

SUBJECT DESCRIPTION

For years, a process of globalization and internationalization has been taking place in the markets, which has resulted in the presence of a large number of foreign companies in the economies of all countries. This involves a process of adaptation in the socio-economic relations between the States involved and the need for greater national and international regulation of these relations, where taxation plays a fundamental role.

All this has led to an enormous development of international tax studies, that is, of international taxation, in its aspects of domestic taxation of non-residents, basic aspects of Double Taxation Agreements, international tax planning, etc.

This course allows students to deepen their knowledge of topics of great importance in international taxation, such

as: the problem of international double taxation, the taxation of non-residents, international tax planning, etc.

GOAL

The main objectives of this course are to understand the relevance of international taxation in the current socio-economic context and to know the fundamental details of the tax regime that affects both residents in Spain who earn income abroad and non-residents in Spain who earn income in our country.

The specific aims of the subject are:

It locates and interprets the legal sources (legal, jurisprudential and doctrinal) applicable to the case study.

It has the capacity to assess different legal options depending on the tax consequences of each one.

Learn about the most common situations of double taxation at the international level and know how to identify the most efficient applicable mechanism.

Learn about the operation and the legal regime applicable to income recorded by the Income Tax for Non-Residents

Learn about the special regimes applicable to the movement of human capital: Special Regime for 'Impatriates' and Tax Regime for Expatriates'

Distinguish the treatment given by Spanish legislation to the problem of double taxation and its different mechanisms.

Get in touch with other topics of interest in the field of international taxation.

PRIOR KNOWLEDGE

For the full use of the subject, the student is required to have knowledge of the following issues:

1. Spanish tax system: governing principles, structure, sources of law, quantitative and legal elements of the tax, basic legal regime of the main tax procedures.
2. Personal income tax: Basic elements, liquidation structure and fundamental calculation of the net return of the main types of income.
3. Corporation Tax: Basic elements, liquidation structure and most relevant adjustments.

COURSE SYLLABUS

Non-Resident Income Tax (IRNR)

- 1.1. General aspects
- 1.2. Tax Residency and Changes of Residence
- 1.3. Taxation of the main types of income: subject to tax, tax base, applicable rate
- 1.4. Retention obligations and other formal obligations

Special regimes applicable to the movement of human capital

- 2. International displacement of workers: special regimes
 - 2.1. Special regime for “expatriates”
 - 2.2. Special regime for EU residents
 - 2.3. Tax regime for expatriates

Double taxation: origin, methods of elimination and international regulation

- 3. International double taxation: origin and causes
 - 3.1 Methods for eliminating double taxation: exemption, progressive exemption and imputation
 - 3.1. Coordination mechanisms between States: reduction and elimination of double taxation
 - 3.2. The CDIs: fundamental elements. OECD Model

The treatment of international double taxation in Spanish Legislation

- 4. Elimination of double taxation in IRPF/IS
 - 4.1. Exemption mechanisms
 - 4.2. Imputation mechanisms with tax credit

EDUCATION ACTIVITIES

To achieve the objectives set, master classes will be combined with commentary on judgments and news related to the topic. On the other hand, the student must prepare a paper on a part of the syllabus and make the oral presentation of the same in class.

The completion of this work will require students to use legal, jurisprudential and doctrinal sources, as well as to reflect on their own learning and their ability to understand the subject.

DISTRIBUTION OF WORK TIME

TEACHER-LED TRAINING ACTIVITIES	INDIVIDUAL WORK
30 Horas	45 Horas

SKILLS

Basic Skills

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

Students must have developed the learning skills needed to undertake further study with a high degree of independence

Ability to carry out synthetic and analytical thought.

To have developed the necessary skills to ensure problems are solved and goals are reached.

To seek, find and analyze diverse information from various sources.

To enjoy a creative and entrepreneurial spirit.

General Skills

Ability to carry out synthetic and analytical thought.

To have developed the necessary skills to ensure problems are solved and goals are reached.

To seek, find and analyze diverse information from various sources.

To enjoy a creative and entrepreneurial spirit.

Specific skills

Develop habits of rigorous thinking.

Develop criteria for problem solving and decision-making both professionally and personally.

Read, analyze and interpret graphs, tables and texts with ease.

Be able to apply knowledge to practice.

LEARNING RESULTS

It relates the knowledge already acquired in the degree to the problems posed by current international taxation.

Knows and knows how to apply the legal regime relating to income taxation of non-residents.

Identifies situations of international double taxation and knows the existing methods to avoid or reduce it

He distinguishes and knows how to apply the special tax regime for 'expatriate' and 'expatriate' workers.

He knows and knows how to apply the legal treatment of international double taxation in Spanish legislation.

Searches for, identifies and interprets legislation, doctrine and case law related to basic international tax issues.

LEARNING APPRAISAL SYSTEM

The subject evaluation system includes the evaluation of a final exam and the evaluation of the training activities carried out by the student during the course. The student is required to comply with the attendance requirements contained in university regulations.

60% of the score of the total grade of the subject will come from the final exam that is taken in the ordinary or extraordinary call according to the official academic calendar. This exercise will consist of a theoretical and a practical part, and may consist of solving practical cases, text analysis and/or multiple-choice test-type tests.

It may be proposed to carry out a liberatory exercise for part of the subject before that date (for students whose level of attendance meets the requirements established in university regulations).

The remaining 40% of the total grade of the subject, both in the ordinary and in the extraordinary call, will be the result of the evaluation of the training activities proposed by the teacher. These activities will consist of active attendance and participation in classes (5%) and the rest of the activities proposed to be carried out in class or through the virtual classroom (case studies, written press comments, search and comment on doctrine and jurisprudence, self-evaluation questionnaires, etc.). This 40% will be distributed only among the activities proposed through the Virtual Classroom for students who cannot meet the requirements for attending classes due to incompatibility of schedules with other subjects (only students enrolled in 2nd and subsequent calls) or who have an academic waiver.

The final grade of the subject will be the weighted average of the final exam and of the training activities provided that a minimum score of 5 (five) has been obtained in the final exam. If the weighting result of these grades is lower than five in the ordinary call, the student may repeat the final exam and those training activities indicated by the teacher in the extraordinary call, or only repeat the training activities.

The Honorary Tuition is the recognition of excellence. It is the exclusive right of the teacher of the subject to recognize this distinction or not, in accordance with the criteria of academic regulations and provided that the student has demonstrated special proactivity, mastery of the subject, ability to interact with the rest of the disciplines of the Degree, capacity for autonomous research, etc. If there are two or more candidates eligible to receive this recognition, the teacher of the subject will convene a court composed of professors of the same or similar subject, for the purpose of orally examining the candidates previously proposed by said teacher of the subject. The court, after having heard the students, will decide which of the candidates will receive the Honorary Enrollment, or, if appropriate, will declare the call void.

Plagiarism, as well as the use of illegitimate means in evaluation tests, will be sanctioned in accordance with those established in the Evaluation Regulations and the University's Coexistence Regulations.

ETHICAL AND RESPONSIBLE USE OF ARTIFICIAL INTELLIGENCE

1.- The use of any Artificial Intelligence (AI) system or service shall be determined by the lecturer, and may only be used in the manner and under the conditions indicated by them. In all cases, its use must comply with the following principles:

- a) The use of AI systems or services must be accompanied by critical reflection on the part of the student regarding their impact and/or limitations in the development of the assigned task or project.
- b) The selection of AI systems or services must be justified, explaining their advantages over other tools or methods of obtaining information. The chosen model and the version of AI used must be described in as much detail as possible.
- c) The student must appropriately cite the use of AI systems or services, specifying the parts of the work where they were used and describing the creative process followed. The use of citation formats and usage examples may be consulted on the Library website(https://www.ufv.es/gestion-de-la-informacion_biblioteca/).
- d) The results obtained through AI systems or services must always be verified. As the author, the student is responsible for their work and for the legitimacy of the sources used.

2.- In all cases, the use of AI systems or services must always respect the principles of responsible and ethical use upheld by the university, as outlined in the [Guide for the Responsible Use of Artificial Intelligence in Studies at UfV](#). Additionally, the lecturer may request other types of individual commitments from the student when deemed necessary.

3.- Without prejudice to the above, in cases of doubt regarding the ethical and responsible use of any AI system or service, the lecturer may require an oral presentation of any assignment or partial submission. This oral evaluation shall take precedence over any other form of assessment outlined in the Teaching Guide. In this oral defense, the student must demonstrate knowledge of the subject, justify their decisions, and explain the development of their work.

BIBLIOGRAPHY AND OTHER RESOURCES

Basic

coordinator of the work: Fernando Serrano Antón; prologue: Carlos Palao Taboada. International Taxation/Madrid:Center for Financial Studies, 2001.

International Tax Commission. Introduction to international taxation/

address: Teodoro Cordón Ezquerro; coordination: Manuel Gutiérrez Lousa; Antonio Blanco Dalmau... [et al.]. Manual of International Taxation/2nd ed. rev. and amp. Madrid:Institute for Fiscal Studies, 2004.

director of the work, Fernando Serrano Antón. International Taxation/6th ed. Madrid:Center for Financial Studies, 2015.

Eduardo Berché Moreno... [et al.]. Direct Tax Manual: Personal Income Tax, Wealth Tax, Corporation Tax, Inheritance and Gift Tax, International Taxation/Valencia:CISSPRAXIS,2000.

Ramírez Gómez, Salvador. Lessons in international taxation/Madrid:Tecnos, 2014.