

**1. General information****Course:** INTERNATIONAL AND EUROPEAN TAX LAW**Type:** ELECTIVE**Degree:** 334 - UNDERGRADUATE DEGREE PROGRAMME IN LAW**Center:** 3 - FACULTY OF LAW OF ALBACETE**Year:** 4**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 35347**ECTS credits:** 4.5**Academic year:** 2023-24**Group(s):** 10**Duration:** First semester**Second language:****English Friendly:** Y**Bilingual:** N**Lecturer:** SATURNINA MORENO GONZALEZ - Group(s): 10

Building/Office	Department	Phone number	Email	Office hours
Facultad de Derecho/Despacho 1.20	DERECHO PÚBLICO Y DE LA EMPRESA	2318	saturnina.moreno@uclm.es	

**2. Pre-Requisites**

Not established

**3. Justification in the curriculum, relation to other subjects and to the profession**

This subject aims to complete the vision of the legal phenomenon of taxation that is usually given to students in the Financial and Tax Law courses. It seeks to deepen the analysis of tax matters from the perspective of the legal challenges posed by economic globalisation, digitalisation and our membership of the EU.

Starting from this premise, this course provides students with a global vision of the fundamental principles and regulatory instruments applicable in the international taxation sector, as well as the institutional and regulatory system of the European Union, paying special attention to the analysis of the conflicts that may arise from the interaction of internal, international and European regulations.

**4. Degree competences achieved in this course****Course competences**

Code	Description
E02	To understand the systematic nature of the legal system and the interdisciplinary nature of legal problems.
E04	Ability to search, identify and use legal sources (legal, jurisprudential and doctrinal).
E07	To critically analyze the legal system that allows the identification of the social values underlying the legal norms and principles.
E13	Solve problems arising from the application of general principles of law and legal norms to factual situations.
E15	To deepen the analysis of the legal structures - national and European policies and international bodies, as well as their functioning.
G03	A correct oral and written communication.
G06	Understanding of social, economic and environmental problems.
G10	Develop the capacity for analysis and synthesis and promote autonomous learning.
G12	Working in an international context.
G14	Ability to apply knowledge to practice.

**5. Objectives or Learning Outcomes****Course learning outcomes**

Not established.

**Additional outcomes****6. Units / Contents****Unit 1: International Tax Law****Unit 1.1** International Tax Law. Legal sources, in particular double taxation treaties.**Unit 1.2** International Double Taxation. Concept, causes and methods to eliminate it.**Unit 1.3** The OECD/NU Model Conventions. Aims and content.**Unit 2: The Non-resident Income Tax****Unit 2.1** General aspects**Unit 2.2** Income obtained through a permanent establishment.**Unit 2.3** Income obtained without a permanent establishment.**Unit 3: European Tax Law****Unit 3.1** Principles of European Tax Law.**Unit 3.2** Harmonisation of direct and indirect taxation.

7. Activities, Units/Modules and Methodology							
Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E02 E07 E15 G06 G12	0.82	20.5	Y	N	
Class Attendance (practical) [ON-SITE]	Case Studies	E13 G03 G12 G14	0.21	5.25	Y	N	
Progress test [ON-SITE]	Assessment tests	E02 E15 G03 G12	0.08	2	Y	N	
Project or Topic Presentations [ON-SITE]	Combination of methods	E02 E04 E07 E13 E15 G03 G06 G10 G12 G14	0.24	6	Y	N	
Writing of reports or projects [OFF-SITE]	Group Work	E02 E04 G06 G10 G12 G14	0.84	21	Y	N	
Study and Exam Preparation [OFF-SITE]	Self-study	E02 E04 G12 G14	1.47	36.75	Y	N	
Analysis of articles and reviews [OFF-SITE]	Self-study	E02 E04 E07 E13 G06 G10 G12 G14	0.84	21	Y	N	
Total:			4.5	112.5			
Total credits of in-class work: 1.35			Total class time hours: 33.75				
Total credits of out of class work: 3.15			Total hours of out of class work: 78.75				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System			
Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Final test	0.00%	100.00%	Students who do not follow or have not passed the continuous assessment.
Mid-term tests	70.00%	0.00%	A progress test may be taken during the term.
Assessment of problem solving and/or case studies	30.00%	0.00%	During the term there will be case studies and/or the presentation of an assignment. Students who do not do them or do not pass them will do so in the final exam.
<b>Total:</b>	<b>100.00%</b>	<b>100.00%</b>	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

#### Evaluation criteria for the final exam:

##### Continuous assessment:

Mastery of the subject, both in its theoretical and practical aspects.  
Ability to synthesise and correct command of tax language.  
Clarity in the writing and argumentation of case studies.  
Oratory and appropriate oral presentation in debates.

##### Non-continuous evaluation:

Evaluation criteria not defined

#### Specifications for the resit/retake exam:

The same as in the ordinary exams.

#### Specifications for the second resit / retake exam:

The same as in the ordinary and extraordinary exams.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
Carmona Fernández, N. (Coord.)	Fiscalidad de no residentes y convenios sobre doble imposición	CISS-Wolters Kluwer	Madrid		2021	
Falcón y Tella, R. y Pulido Guerra, E.	Derecho fiscal internacional	Marcial Pons	Madrid-Barcelona		2018	
Moreno González, S. (Coord.)	Fiscalidad Internacional: Convenios de Doble Imposición, Impuesto sobre la Renta de No Residentes y Ayudas de Estado	Thomson-Civitas	Madrid		2010	
Nocete Correa, F. J.	Los convenios de doble imposición (incidencia del Derecho Comunitario)	Studia Albornotiana - Publicaciones del Real Colegio de España	Bolonia		2008	
Serrano Antón, F. (Dir.)	Fiscalidad internacional	CEF	Madrid		2022	

CUBERO TRUYO, A./BERNÁRDEZ TORIBIO, L.	Manual básico de fiscalidad internacional	Aranzadi		2018
Moreno González, S./Nocete Correa, F. J. (Dirs.)	Introducción a la fiscalidad internacional	Atelier	Barcelona	2023