TIMES:
Monday, 8:45-10:00
Tuesday, 8:45-10:00
Thursday, 8:45-10:00

I. GENERAL SECTION

1. **Introduction to taxation:** Direct and indirect taxes. Structure of each tax. Fiscal jurisdiction (national, regional, local). Tax models in similar countries.

2. **International taxation:** Tax sovereignty. International double taxation: economic and legal. Methods to avoid double taxation.

3. **Sources of international taxation:** Domestic law. Conventions for the avoidance of double taxation. EU regulations, doctrine and case law.

II. DIRECT TAXATION

A) International conventions for the avoidance of double taxation.


B) Taxation of non-residents.


2. **Taxation of non-residents (II):** Thin-capitalization. Anti-abuse measures.

C) Taxation of Spanish investments abroad

1. **Spanish investments abroad (I):** Tax credits for international double taxation. International conventions for the avoidance of double taxation.


D) International taxation.

1. **Transfer pricing:** Description of the problem. Treatment by Spanish regulations and by similar countries. The OECD report on transfer pricing: methods of valuation, criteria and recommendations.

2. **International tax planning (I):** Objectives. Basic schemes for planning investments and international operations.

3. **International tax planning (II):** Holding and instrumental companies. The use of tax havens: advantages and limitations.

4. **International tax planning (III):** International tax planning for individuals.

5. **International tax planning (IV):** Anti-abuse measures to avoid tax evasion and fraud. OECD recommendations and comparative law.

III. INDIRECT TAXATION

1. **Introduction to indirect taxation in the UE:** Special taxes or excises. The Council Directives establishing the common system of value added tax. VAT in the single market.

2. **Tax regime applicable to exports:** The concept of exportation. Tax and customs rules. VAT exemption at exportation: general system, operations assimilated to export supplies and exempt zones/temporary regimes. The regime for export companies: refund of VAT paid.

3. **Tax regime applicable to imports:** Customs rules on importation of goods. VAT on imports: taxable base, accrual, taxable and liable
person. Temporary regimes (intra-Community transactions, bonded warehouses, completion of goods and temporary allocation).


IV. SUMMARY AND CONCLUSIONS
FISCAL LAW IN THE EU

Ordinary evaluation:

Tests and exam:  70%

Tests:  40%

If any test is not taken, then the final result will be divided up between the results of the test taken. If none of the tests is taken, the result will be assigned to the final exam.

Final exam:  60%

It is obligatory to take the final exam in order to obtain an overall result of the course taken. In case the final exam is not taken, the student will get a “No presentado” mark and should take the September exam.

The minimum mark in the final exam in order to take into consideration the remaining points that make up the final result of the subject will be 4. In case this result is not reached, the student should take the September exam.

Project:  20%

Project should be done in order to pass the subject. In case the project is not done, the final result of the subject will be either 4 or the final exam mark, the lower.

Participation:  10%

Extraordinary evaluation:

Final exam:  60% de 70%/70%

It is obligatory to take the final exam in order to obtain an overall result of the course taken. In case the September exam is not taken, the student will get a “No presentado” result.

The minimum mark in the final exam in order to take into consideration the remaining points that make up the final result of the subject will be 4. In case this result is not reached, the final result will be exclusively the final exam mark.

Project:  20%
It is obligatory to do the project in order to pass the subject. In case the project was done on time, the result will be kept.

Participation: 10%

The result will be kept.