



Information about the subject

Degree: Bachelor of Science Degree in Business Administration and Management

Faculty: Faculty of Legal, Economic and Social Sciences

Code: 302006 **Name:** International and Wealth Taxation

Credits: 6,00 **ECTS Year:** The course is not offered this academic year **Semester:** 2

Module: Business Law

Subject Matter: Business Law **Type:** Elective

Department: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught:

Lecturer/-s:



Module organization

Business Law

Subject Matter	ECTS	Subject	ECTS	Year/semester
Law	12,00	Corporate Tax I	6,00	2/1
		Management of Mercantile Societies	6,00	1/2
Right and Taxation	6,00	Corporate Tax II	6,00	3/2
Business Law	24,00	Commercial Contracts and Corporate Crisis Management	6,00	This elective is not offered in the academic year 25/26
		Economic Public Law	6,00	This elective is not offered in the academic year 25/26
		International and Wealth Taxation	6,00	This elective is not offered in the academic year 25/26
		Labour Management and Security	6,00	This elective is not offered in the academic year 25/26



Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

- R1 Appropriate handling of legal texts concerning the subject matter.
- R2 Appropriate use of the existing legal terminology in the subject matter.
- R3 To solve practical cases and be able to present the solution of the assumptions.
- R4 To seek for themselves the solutions to the proposed casuistry.



Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

BASIC	Weighting			
	1	2	3	4
CB1 That students have demonstrated knowledge and understanding in an area of study that is at the core of general secondary education, and is often at a level that, while supported by advanced textbooks, also includes some aspects that involve knowledge from the cutting edge of their field of study.				X

GENERAL	Weighting			
	1	2	3	4
CG4 Capacity to handle information from different sources.				X
CG5 Oral and written communication.				X

SPECIFIC	Weighting			
	1	2	3	4
CE4 Ability to develop interdisciplinary knowledge and analysis to define criteria according to which a company is defined, linking the results with the analysis of the environment.				X
CE17 Application of professional criteria to the analysis of business problems.				X



Assessment system for the acquisition of competencies and grading system

In-class teaching

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4	15,00%	Objective Tests
R1, R2, R3, R4	25,00%	Conduct of Theory-Practice
R1, R2, R3, R4	10,00%	Class attendance and participation
R1, R2, R3, R4	50,00%	Final Exam

Observations

Online teaching

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4	30,00%	Conduct of deliverables
R1, R2, R3, R4	15,00%	Regular evaluations through online questionnaires.
R1, R2, R3, R4	5,00%	Participation in discussion forums
R1, R2, R3, R4	50,00%	Final on-site assessment.

Observations

MENTION OF DISTINCTION:

The mention of "Honors" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed five percent of the students enrolled in a group in the corresponding academic year, unless the number of students enrolled is lower.



Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

- M1 Problem solving, commentaries, summaries to hand in periodically.
- M3 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M5 Group work sessions supervised by the professor. Case studies, diagnostic tests, problems, field work, computer room, visits, data search, libraries, on-line, Internet, etc. Meaningful construction of knowledge through interaction and student activity.
- M7 Supervised monographic sessions with shared participation.
- M9 Application of multidisciplinary knowledge.
- M11 Personalized and small group attention. Period of instruction and / or orientation conducted by a tutor with the objective of reviewing and discussing the materials and topics presented in classes, seminars, readings, conducting work, etc.
- M13 Set of oral and/or written tests used in initial, formative or additive assessment of the student.
- M14 Student study: Group Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M16 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M17 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M19 Groupwork sessions in the chat under supervision of the lecturer. Analysis of economic and business case studies, both real and fictitious, in order to build knowledge through the student's interaction and activity. Critical analysis of values and social commitment.



- M21 Monographic sessions though the semester, which will be aimed at current aspects and applications of the subject.
- M23 Set of written or oral tests used for the initial, formative or cumulative assessment of the student.
- M25 Student study: Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission in electronic format.
- M27 Individual support for the monitoring and orientation of the learning process. It will be carried out by a lecturer and will pursue the revision and discussion of the materials, topics, readings, tasks, etc.
- M29 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission.
- M31 Participation in discussion forums related to the subject under the supervision of the lecturer.



IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M3	R1, R2, R3, R4	30,00	1,20
Practical Class M5	R1, R2, R3, R4	20,00	0,80
Seminar M7	R1, R2, R3, R4	6,00	0,24
Group Presentation of Papers M9	R1, R2, R3, R4	8,00	0,32
Office Assistance M11	R1, R2, R3, R4	8,00	0,32
Assessment M13	R1, R2, R3, R4	8,00	0,32
TOTAL		80,00	3,20

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M5	R1, R2, R3, R4	40,00	1,60
Independent Work M14	R1, R2, R3, R4	30,00	1,20
TOTAL		70,00	2,80



ON-LINE LEARNING

SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M17	R1, R2, R3, R4	4,00	0,16
Synchronous Virtual Practical Session M1	R1, R2, R3, R4	4,00	0,16
Seminar and Synchronous Virtual Videoconference M21	R1, R2, R3, R4	4,00	0,16
On-site or Synchronous Virtual Assessment M23	R1, R2, R3, R4	3,00	0,12
TOTAL		15,00	0,60

ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Work M25	R1, R2, R3, R4	80,00	3,20
Tutorial Support Sessions M27	R1, R2, R3, R4	6,00	0,24
Group Work M19	R1, R2, R3, R4	12,00	0,48
Discussion Forum M31	R1, R2, R3, R4	14,00	0,56
Continuous Assessment Tasks M23	R1, R2, R3, R4	23,00	0,92
TOTAL		135,00	5,40



Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block	Contents
Block 1	Sources and basic concepts of international taxation
Block 2	Taxation of non-residents in Spanish territory in accordance with domestic regulations. Double taxation agreements

Temporary organization of learning:

Block of content	Number of sessions	Hours
Block 1	20,00	40,00
Block 2	20,00	40,00

References

MANUAL DE FISCALIDAD INTERNACIONAL (4ª ED.) 2025 IGNACIO CORRAL
GUADAÑO INSTITUTO DE ESTUDIOS FISCALES NORMATIVA NACIONAL DIRECTRICES
OCDEFORO CONJUNTO DE PRECIOS DE TRANSFERENCIA DE LA UE MODELO DE
CONVENIO PARA EVITAR LA DOBLE IMPOSICIÓN