



## Information about the subject

**Degree:** Bachelor of Arts Degree in Law

**Faculty:** Faculty of Legal, Economic and Social Sciences

**Code:** 312015 **Name:** -International Taxation Law

**Credits:** 6,00 **ECTS** **Year:** The course is not offered this academic year **Semester:** 0

**Module:** Optional Courses

**Subject Matter:** Itinerary of Economic Law **Type:** Elective

**Field of knowledge:** Social and Legal Sciences

**Department:** -

**Type of learning:** Classroom-based learning

**Languages in which it is taught:**

**Lecturer/-s:**



## Module organization

### Optional Courses

Subject Matter	ECTS	Subject	ECTS	Year/semester
Itineraries of Basic Legal Sciences	36,00	-Canon Law Institutions	6,00	4/2
		-History of European Construction	6,00	4/2
		-Human Rights	6,00	4/2
		-Roman Law	6,00	This elective is not offered in the academic year 23/24
		-Social Doctrine of the Catholic Church	6,00	This elective is not offered in the academic year 23/24
		-State Ecclesiastical Law	6,00	4/2
Itinerary of Economic Law	48,00	Banking Law	6,00	This elective is not offered in the academic year 23/24
		Consumer Law	6,00	This elective is not offered in the academic year 23/24
		-Insurance Law	6,00	4/2
		Intellectual Property Law	6,00	This elective is not offered in the academic year 23/24



Itinerary of Economic Law		-International and Comparative Law of Brands, Designs and Unfair Competition	6,00	4/2
		International Commercial Law	6,00	This elective is not offered in the academic year 23/24
		-International Commercial Transactions	6,00	4/1
		-International Taxation Law	6,00	This elective is not offered in the academic year 23/24
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Itinerary of Sectorial Administrative and Specialized Labour Law	72,00	Air and Maritime Law	6,00	4/2
		-Employment Procedural Law	6,00	This elective is not offered in the academic year 23/24
		Energy Law	6,00	This elective is not offered in the academic year 23/24
		Environmental Law	6,00	This elective is not offered in the academic year 23/24
		European Union Competition Law	6,00	4/1
		Information and Communication Technology Law	6,00	4/0



Itinerary of  
Sectorial  
Administrative and  
Specialized  
Labour Law

National Health System  
Law

6,00

This elective is not  
offered in the  
academic year  
23/24

Public Contract Award  
Law

6,00

This elective is not  
offered in the  
academic year  
23/24

-Real Estate Law

6,00

This elective is not  
offered in the  
academic year  
23/24

-Trade Union Law

6,00

This elective is not  
offered in the  
academic year  
23/24

Transport Law

6,00

This elective is not  
offered in the  
academic year  
23/24

Water Law

6,00

This elective is not  
offered in the  
academic year  
23/24

## Prerequisites

Students must have passed at least the 48 ECTS of Basic Training of the first two semesters. Students are free to choose the electives they wish, breaking with the grouping proposed. As explained above, the Study Plan has three optional subjects that are grouped in this way:

- 1 optional subject in the seventh semester.
- 2 optional subjects in the eighth semester.



## 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 To know the different international tax regulations.
- R2 To solve cases or cases of double taxation.
- R3 To use the most common procedures in international tax activity.
- R4 To use the competent international courts in this matter.

## 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):

Weighting				
1	2	3	4	



## Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
	40,00%	Practical tests
	40,00%	Attendance, active participation and favourable attitude in the subject/ course/ module
	20,00%	Written theoretical tests

### Observations

#### MENTION OF DISTINCTION:

According to Article 22 of the Regulations governing the Evaluation and Qualification of UCV Courses, the mention of "Distinction of Honor" may be awarded by the professor responsible for the course to students who have obtained, at least, the qualification of 9 over 10 ("Sobresaliente"). The number of "Distinction of Honor" mentions that may be awarded may not exceed five percent of the number of students included in the same official record, unless this number is lower than 20, in which case only one "Distinction of Honor" may be awarded.

## Learning activities

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

- M1 Group work sessions supervised by the teacher. Study of legal cases, both true and fictitious. Significant construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.
- M8 Exposition of contents by the teacher, analysis of competences, explanation and demonstration of capacities, skills and knowledge in the classroom.
- M9 Supervised monographic sessions with shared participation.



- M11 Personalised attention and in small groups. Period of instruction and/or orientation carried out by a tutor with the aim of reviewing and discussing the materials and topics presented in the classes, seminars, readings, completion of assignments, etc.
- M12 Set of written and/or oral tests used in the initial, formative or summative evaluation of the student.
- M13 Group preparation of readings, essays, resolution of problems, seminars, papers, dossiers, etc., to be presented or delivered in theory classes, practical classes, and/or small group tutorials.
- M14 Student's study: individual preparation of readings, essays, problem-solving, seminars, works, reports, etc. to present or deliver in the theoretical classes, practical classes and/or small group tutorials.



## IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Practical cases. M1	R1, R2, R3, R4	18,00	0,72
Theoretical classes. M8	R1, R2, R3, R4	30,00	1,20
Seminar. M9	R1, R2, R3, R4	8,00	0,32
Assessment M12	R1, R2, R3, R4	4,00	0,16
<b>TOTAL</b>		<b>60,00</b>	<b>2,40</b>

## LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group work. M13	R1, R2, R3, R4	10,00	0,40
Individual work. M14	R1, R2, R3, R4	80,00	3,20
<b>TOTAL</b>		<b>90,00</b>	<b>3,60</b>





## Description of the contents

Description of the necessary contents to acquire the learning outcomes.

### Theoretical contents:

Content block	Contents
CONTENTS:	European tax legislation: taxation on companies at the international level. Basic knowledge of Business Administration. International and European Tax Law: practical approach to tax problems between companies and states. Multidisciplinary approach to the subjects of: national, European, international tax law, business and politics. English as the language of instruction.

### Temporary organization of learning:

Block of content	Number of sessions	Hours
CONTENTS:	30,00	60,00

## References