



## 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:** 4 **Semester:** 0

**Module:** Optional Courses

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

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

**Department:** Public Law

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

**Languages in which it is taught:** Spanish

**Lecturer/-s:**

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## 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 25/26
		-Social Doctrine of the Catholic Church	6,00	This elective is not offered in the academic year 25/26
		-State Ecclesiastical Law	6,00	4/2
Itinerary of Economic Law	60,00	Banking Law	6,00	This elective is not offered in the academic year 25/26
		Consumer Law	6,00	This elective is not offered in the academic year 25/26
		Corporate Finance	6,00	4/0
		-Insurance Law	6,00	3, 4/2



## Itinerary of Economic Law

Intellectual Property Law	6,00	This elective is not offered in the academic year 25/26
-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 25/26
-International Commercial Transactions	6,00	4/1
-International Taxation Law	6,00	4/0
Law and Notary Practice	6,00	4/2

## 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 25/26
Energy Law	6,00	This elective is not offered in the academic year 25/26
Environmental Law	6,00	4/1
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 25/26
	Public Contract Award Law	6,00	This elective is not offered in the academic year 25/26
	-Real Estate Law	6,00	This elective is not offered in the academic year 25/26
	-Trade Union Law	6,00	This elective is not offered in the academic year 25/26
	Transport Law	6,00	This elective is not offered in the academic year 25/26
	Water Law	6,00	This elective is not offered in the academic year 25/26

## Recommended knowledge

Prior coursework in Tax Law.  
Basic knowledge of Accounting.  
Basic knowledge of Financial Law.

## 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):

GENERAL		Weighting			
		1	2	3	4
CG1	Knowledge of the Science being studied, in this case of the science of Law, fundamentally of the most practical branches, with their international and economic implications and their specialized language.				X
CG2	Analysis and synthesis capacity				X
CG4	Problem-solving capacity.			X	
CG8	Ethical commitment to information management.			X	
CG10	Knowledge of a foreign language in relation to the Science of Law.		X		
CG12	To be able to develop audiovisual presentations.		X		
CG13	Information management capacity.				X
CG15	Ability to work in interdisciplinary teams.			X	
CG16	Ability to develop and maintain one's own competencies, skills and knowledge according to the standards of the profession.				X
SPECIFIC		Weighting			
		1	2	3	4
CE2	Understanding of the different ways of creation of Law in its historical evolution and in its current reality, assimilating the existence of subordinate and supranational legal systems and the forms in which they are articulated.		X		



CE3	Ability to use constitutional principles and values as a working tool in the interpretation of the legal system.				X
CE4	Ability to understand and know how local, regional, state, community, and international institutions work, in their genesis and as a whole, and to identify the competent institution or administration in each case as well as the sectoral law applicable in each case.				X
CE6	Ability to identify and know the rights of the workers and their means of defence.	X			
CE8	Ability to know the law applicable to intra-community transactions and to international transactions outside the community and the means of enforcing it.				X
CE9	Ability to enforce legal norms with the economic environment.				X
CE10	Ability to negotiate accounting instruments,				X
CE11	Ability to legally analyze the feasibility of the main financial operations.				X
CE12	Ability to know the forms of taxation in our legal system.				X
CE14	Ability to lodge appeals against acts of the different bodies of the various administrations or institutions.	X			
CE20	Mastery of computer techniques in obtaining legal information and communication of legal data (Internet, databases of legislation, jurisprudence, bibliography).				X



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

Assessed learning outcomes	Granted percentage	Assessment method
R2	40,00%	Practical tests
	40,00%	Attendance, active participation and favourable attitude in the subject/ course/ module
R1, R3, R4	20,00%	Written theoretical tests

### Observations

**1ª)** The official exam will consist of a theoretical-practical test including exercises similar to those completed during the course. A minimum score of 4 out of 10 on the official exam is required for the other two assessment instruments—namely, “attendance, active participation and positive attitude” and “practical tests”—to be taken into account in the first examination session. In the second session, only the exam score will be considered; submitted practical assignments, in-class tests or questionnaires, and class attendance or participation throughout the term will not be taken into account.

**2ª)** In accordance with Article 9 of the General Regulations on the Assessment and Grading of Official and Proprietary Programmes of UCV, the single evaluation system is linked to the student's inability to attend classes in a face-to-face programme. It is therefore considered an extraordinary and exceptional system, available to those students who can provide justified and documented evidence that they cannot participate in continuous assessment. Such students must formally request this evaluation modality from the professor responsible for the subject, who will expressly decide on the acceptance or rejection of the request and communicate the decision. Regarding the subject *Procedural Law I*, the minimum required attendance is 70%, which serves as the threshold for a potential request for single evaluation. If granted, the system will be structured as follows:

- In the first exam session, the 15% corresponding to attendance, active participation and a positive attitude will be added to the weight of the final theoretical exam held during the official examination period, increasing its value to 50%.

- In the second exam session, the same criteria will apply as for students not granted the single evaluation, meaning attendance and participation will not be considered.

**3ª)** Use of Artificial Intelligence (AI) in the subject:

- Students may use AI tools for any subject-related queries, including generating problem statements, practical exercises or assessment tasks, provided the outputs are reviewed and validated by the student. Faculty may verify compliance as deemed appropriate.
- Students may not use AI for:





- Recording or transcribing, in whole or in part, any classroom activity to obtain AI-generated summaries or notes.
- Uploading class notes or any material authored by the teaching staff to AI tools such as ChatGPT or other non-institutional platforms operating in uncontrolled environments.
- Citation and attribution criteria:
  - Any use of AI tools must be explicitly disclosed in the submitted document (e.g., via a footnote or appendix).
  - The name of the tool, the purpose of its use (e.g., grammar checking, idea structuring, drafting example), and the section(s) of the work where it was applied must be clearly stated.
  - Responsible AI use will be assessed as part of the originality and academic integrity criteria .

## CLASS ATTENDANCE IN FACE-TO-FACE DEGREES

In accordance with the development guidelines of the General Regulations for the Evaluation and Qualification of Official Teachings and Own Degrees of the UCV, in face-to-face degrees, class attendance with a minimum of 80% of the sessions of each subject will be required as a requirement to be evaluated. This means that, if a student does not attend the sessions of each subject, in a percentage greater than 20%, he/she will not be able to be evaluated, neither in the first nor in the second call, unless the person responsible for the subject, with the approval of the person responsible for degree, in view of duly justified exceptional circumstances, exempt from the minimum attendance percentage. The same criterion will be applicable for hybrid or virtual degrees in which teachers must maintain the same percentage in the requirement of "presence" in the different training activities, if any, even if these are carried out in virtual environments.

## 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 | 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	26,00	1,04
Theoretical classes. M8	R1, R2, R3, R4	30,00	1,20
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
Block I: Non-Resident Income Tax	Legislation. Taxpayer. Taxable event. Tax rate. Tax assessment. Form 210. Types of income. Exemption under Article 7p. Beckham Law. Permanent Establishment.
Block II: Corporate Income Tax (CIT)	Taxpayer. Taxable event. Tax assessment framework. Tax rate. Dividend exemption. International tax transparency. Hybrid mismatches.
Block III: Transfer Pricing	Regulatory developments. Article 18 of the Corporate Income Tax Act. Obligations. Arm's length principle. Documentation. Valuation methods. Intragroup services. Penalties. Adjustments. Advance Pricing Agreements.

### Temporary organization of learning:

Block of content	Number of sessions	Hours
Block I: Non-Resident Income Tax	10,00	20,00
Block II: Corporate Income Tax (CIT)	10,00	20,00
Block III: Transfer Pricing	10,00	20,00



## References

MANUAL DE FISCALIDAD INTERNACIONAL (4th ed.)Ignacio Corral GuadañolInstituto de Estudios Fiscales

National LegislationOECD GuidelinesEU Joint Transfer Pricing ForumOECD Model Tax Convention