

**COURSE DATA****DATA SUBJECT****Code:** 35898**Name:** International taxation**Cycle:** Undergraduate Studies**ECTS Credits:** 6**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1314 - Degree in International Business	Facultat d'Economia	3	Second quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
1314 - Degree in International Business	Business tax environment	COMPULSORY

**COORDINATION**

AFCHA CHAVEZ SERGIO MOISES

**SUMMARY**

International taxation is a compulsory course of 6 ECTS credits. It is the only course included in the Subject "Business tax environment" that is integrated in the Module "Laws and Tax Environment" of the grade in International Business.

The formative importance of the course resides in its contribution to the central objective of the *grade in IB* of forming professionals able to confront the challenges brought by the growing complexity and interdependence of global markets, so its contribution qualifies to the graduated in IB to work in a wide range of positions or to develop its professional carrier in the different fields of the international business.

In general, the course will help them to carry out certain functions and to make decisions at different levels of responsibility in some sections of the company, especially in performances about taxation related with international aspects, and, lastly, it will help them when working as professionals or consultants in the context of a globalized economy.

Its localization inside the module helps to place the study area in the juridical and fiscal environment in which the company operates and interacts, and it allows to enlarge the knowledge that will be used in further subjects. In this sense, the different subjects of the module are linked with part of the contents that are taught in some of the subjects of other modules, especially with those of the itinerary of Finances and



Accounting.

Besides their role in supporting later formative developments, the module is useful professionally because part of the contents and skills that are acquired are of direct application during the work as a professional.

The contents of the course will cover a varied range of aspects related with international taxation.

## PREVIOUS KNOWLEDGE

### RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

### OTHER REQUIREMENTS

Prerequisites have not been established

## COMPETENCES / LEARNING OUTCOMES

### 1314 - Degree in International Business

Aprender la influencia de la variable fiscal en la planificación de las decisiones empresariales.

Aprender a detectar las desigualdades entre personas para diseñar, implementar y evaluar las políticas pertinentes que faciliten la eliminación de dicha discriminación en empresas e instituciones.

Conocer los incentivos y costes fiscales a nivel internacional y su posible impacto en las estrategias de las empresas multinacionales.

Conocimiento básico de los distintos tipos de impuestos y sus ámbitos de aplicación.

Conocimiento de las interrelaciones existentes entre la fiscalidad, la contabilidad y las finanzas.

Develop an ethical attitude in business, respecting human rights and the environment both in the country of origin of the company and in the different markets in which it operates.

Develop the capacity to evaluate and critically analyse international economic phenomena and agents.

Know the basic elements of the legislation regulating international economic, financial and fiscal operations.

Manage relations between the parent companies of multinationals and their subsidiaries.

Manage the design, coordination and control mechanisms of the company's international strategy.

Tener una visión general de las reglas fiscales existentes en los distintos mercados y espacios geográficos.



Tener una visión general de los aspectos fiscales que condicionan en general la actividad económica y la toma de las decisiones empresariales.

Understand and reflect on socio-economic and political contexts that affect business and economic decision-making in an international environment.

Understand the behaviour of economic agents and their interaction in global markets.

Understand the structure and functioning of companies and organisations operating in an international context.

## DESCRIPTION OF CONTENTS

### 1. Basic concepts of taxation

- a. Why do we have taxes?
- b. The structure of Taxation
- c. Some basic concepts
- d. Taxes and ethics

### 2. Taxation in the European Union

- a. Tax policy in the European Union
- b. Value Added Tax and Excise Duties
- c. Digital Economy and electronic commerce
- d. The anti tax avoidance directive (ATAD)

### 3. International Taxation

- a. What is International Taxation: Goals of International Tax Rules
- b. Defining Residence
- c. Source jurisdiction
- d. Defining Double Taxation

### 4. Tax treaties

- a. Introduction
- b. Contents of a typical Tax Treaty
- c. Special Treaty Issues
- d. Models of tax treaties
- e. MLI



## 5. Taxation of residents and nonresidents

- a. Introduction
- b. Taxation of residents on their worldwide income
- c. Exceptions to worldwide taxation
- d. Special issues
- e. Taxation of various types of income of nonresidents
- f. Administrative aspects

## 6. Double Taxation Relief

- a. Introduction
- b. Economic and juridical Double Taxation
- c. Relief Mechanisms

## 7. Transfer Pricing

- a. Introduction
- b. Arms Length Principle
- c. Sharing of corporate resources
- d. Cost contribution arrangements

## 8. Anti-Avoidance Measures

- a. Introduction
- b. Thin Capitalization
- c. Controlled Foreign Corporations Rules

## 9. Emerging Issues

- a. Action Plan on Base Erosion and Profit Shifting (BEPS)
- b. BEPS 2.0: Pillar I and Pillar II
- c. Tax challenges arising from the digitalisation of the economy

## WORKLOAD

### PRESENCIAL ACTIVITIES

Activity	Hours
Theory	30,00
Classroom practices	30,00
<b>Total hours</b>	<b>60,00</b>

**NON PRESENCIAL ACTIVITIES**

Activity	Hours
Attendance at other activities	0,00
Individual or group project	0,00
Independent study and work	67,00
Preparation of lessons	0,00
Preparation for assessment activities	3,00
Resolution of case studies	20,00
<b>Total hours</b>	<b>90,00</b>

**TEACHING METHODOLOGY**

During the course we will work on the contents of the syllabus. We will consider theoretical questions of the subject along with exercises and practical cases that must be handed in to the responsible of the class on the scheduled dates and fulfilling formal requirements.

To follow the theoretical and practical sessions it can be used the appropriate available resources to achieve the correct attainment of the proposed objectives (blackboard, transparencies, virtual classroom, etc.).

In a general way, the classes combine the methodology of master classes with practical sessions. So, on one hand, the professor will highlight the fundamental aspects of each topic and he will guide the study through the relevant bibliography, on the other hand, the practices will consist on outlining questions and exercises applied to the economic and juridical field that students must solve. If required, the answers of the exercises will be discussed in class. In addition students will be asked to read, to analyze and to synthesize different readings and must be able to show -either by means of written work, or either by means of oral presentation- his/her understanding of the readings.

The required educational materials will be available either in the Library or -if possible- in the virtual classroom, <http://aulavirtual.uv.es>.

**EVALUATION****General approach**

The subject will be assessed not only through tests (of rehearsal, objective and oral) but also through direct observation techniques:

1. *Written exams that will consist of theoretical and practical questions (they will suppose 70% of the final marks).*



The minimum qualification to pass the exam will be 5 (over 10) in this written test, so then this mark can be added to the rest of the student's assessment.

*2. Assessment of the practical activities developed by students during the course: from written works, to oral exhibitions and resolution of problems.*

For the assessment of the activities and proposed tasks, these should be given in the scheduled date and fulfil formal requirements.

*3. The student's continuous assessment, based on their participation and implication in the teaching-learning process.*

The observation techniques will allow assessing the student's capacity to work in team, to discuss and to defend ideas, as well as their attitudes with questions such as fairness, equality and respect of human rights.

### Specific approaches

1. To pass the course it will be necessary to obtain a minimum qualification of 5 over 10. The final marks will be the result of the assessment of the practical session exercises that will be solved and presented in the scheduled date and also will take into account the student's participation in class. The continuous assessment will represent the 30% of the final mark and activities are non-recoverable.
2. The student that has not overcome the continuous assessment can take the **final exam** but in this case student will only be able to get 70% of total marks.

0% of total marks.

## REFERENCES

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- Avi-Yonha, R.S.(2019): ADVANCED INTRODUCTION TO INTERNATIONAL TAX LAW, Elgar Advanced Introductions Series,Cheltenham: Elgar



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- Mooji, R.A.de, A.Klemm y V.J. Perry (2021): CORPORATE INCOME TAXES UNDER PRESSURE: WHY REFORM IS NEEDED AND HOW IT COULD BE DESIGNED, Washington: International Monetary Fund
- Piper, M. (2010): TAXES MADE SIMPLE. Piper Tax Group
- Taxation and Customs Union - European commission [http://ec.europa.eu/taxation\\_customs/index\\_en.htm](http://ec.europa.eu/taxation_customs/index_en.htm)