

**COURSE DATA****DATA SUBJECT****Code:** 43737**Name:** Taxation of international trade**Cycle:** Master's Degree**ECTS Credits:** 4**Academic year:** 2026-27**STUDY (S)**

| Degree | Center | Acad. year | Period |
|--|---------------------|------------|----------------|
| 2166 - Master's Degree in Economic Globalisation: International Trade Management | Facultat d'Economia | 1 | Second quarter |

SUBJECT-MATTER

| Degree | Subject-matter | Character |
|--|---|-----------|
| 2166 - Master's Degree in Economic Globalisation: International Trade Management | Internationalisation of the company: management | ELECTIVES |

COORDINATION

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SUMMARY

The subject 'Taxation of International Trade' is an elective and semester subject. Through this course, students will acquire knowledge of the tax implications of international trade transactions, mainly in terms of indirect taxation (customs duties and VAT). Students will also be introduced to the basic keys relevant to these operations in terms of direct taxation (Double Taxation Agreements, Corporate Tax and Non-Resident Income Tax, fundamentally), with special emphasis on an international approach, and will therefore examine the rules of the World Trade Organisation, those of the European Union and the OECD Model Conventions, among the most important. In this way, the knowledge acquired will be relevant for professional development in any jurisdiction, not only in Spain.

This module aims to familiarise students with the legal tax regime for the international activity of companies, familiarising them with the legislative framework (international, European Union and Spanish) and its practice, particularly with regard to the tax consequences of international trade operations, both in terms of indirect and direct taxation. In this way, the aim is to train the student in the basic skills of this sector of the legal system, in order to identify, raise and satisfactorily address the essential tax problems that arise in the daily reality of international trade operations, as well as to know the basic schemes that allow a strategic approach to the activity of the company to be drawn up.



PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

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

OTHER REQUIREMENTS

COMPETENCES / LEARNING OUTCOMES

2166 - Master's Degree in Economic Globalisation: International Trade Management

Aprehender conocimientos esenciales en ámbitos específicos (derecho, logística, tributación) necesarios para una comprensión global del proceso de internacionalización económica.

Articular de forma sólida argumentos críticos con las posiciones defendidas por los compañeros de actividad o los posibles socios en los negocios, a la par que desarrollar la autocrítica respecto a los propios posicionamientos.

Conocer el entorno institucional, particularmente el de la Unión Europea, en el que se desarrolla el proceso de internacionalización en la actual economía globalizada.

Conocer las prácticas y costumbres de los sectores económicos en su vertiente internacional, así como las peculiaridades inherentes a las diferentes áreas económicas.

Desarrollar la capacidad de trabajar en equipo, respondiendo a situaciones problemáticas de manera colectiva.

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Desarrollar las capacidades de análisis y síntesis precisas para abordar problemas complejos.

Desarrollar un conocimiento suficiente y un empleo efectivo de las fuentes estadísticas y documentales necesarias para sustentar las propuestas efectuadas.

Obtener una visión amplia de las relaciones comerciales internacionales, enfocando la problemática de la empresa o institución desde una perspectiva global.

Saber aplicar los conocimientos adquiridos y ser capaces de resolver problemas en entornos nuevos o poco conocidos dentro de contextos más amplios (o multidisciplinares) relacionados con el comercio internacional y la integración económica

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.



Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.

Students should demonstrate self-directed learning skills for continued academic growth.

Students should possess and understand foundational knowledge that enables original thinking and research in the field.

DESCRIPTION OF CONTENTS

1. Lesson 1.- Tariff taxes

The aim of this lesson is to analyse the tariff regime of the European Union, which is levied on the introduction of goods into the customs territory of the Union (import) or the exit of goods from it (export). The structural elements of customs duties (taxable event, exemptions, subjects, taxable base, origin, classification, tariffs), customs procedures and customs management procedures will be examined.

1. Basic concepts. System of sources: WTO, WCO, WCO, EU, national legislation. Competencies.
2. Structural elements of customs duties. Taxable event, exemptions, subjects, taxable base, origin, classification, tariffs.
3. Customs procedures.
4. Customs management procedures.
5. Other customs duties.
 - a) Taxation of agricultural products.
 - b) Anti-dumping duties.
 - c) Countervailing duties.

2. Lesson 2.- International aspects of Value Added Tax

The aim of this lesson is to analyse the effects of indirect taxation on international trade operations, both of goods and services, with special attention to the European Union regulations, studying the regime of imports, exports, intra-Community operations and transnational services.

1. Value Added Tax: mechanics of application.
2. Taxable event. In particular, intra-Community transactions and imports.
3. Taxable transactions in Spain. Place of execution. Exemptions. Particularities of distance sales and triangular transactions.
4. Taxable persons.
5. Accrual. Repercussion.
6. Taxable base. Tax rate.
7. Deductions.
8. Settlement and management of VAT.

3. Lesson 3.- Direct international taxation (income taxation)

The aim of this lesson is to analyse the implications for direct taxation (income taxation) of international trade operations and, in general, the direct international taxation aspects of economic activities. Starting with the presentation of the problems posed by international income taxation, the regime resulting from the superimposition of the different levels of its international structure (OECD, European Union, other Convention models) will be analysed and the fundamental elements that must be taken into account in the



configuration of the company's strategy will be dealt with, such as those relating to double taxation and measures for its correction or the relevance of Double Taxation Conventions and their multiple implications. The Spanish system (Non-Resident Income Tax and Corporate Income Tax) will be used as a model for the national system of taxation of transnational income.

1. Territoriality criterion and residence criterion. International double taxation. Basic concepts.
2. Correction of international double taxation. International, European Union and national levels. Bilateral rules for a global problem: implications and consequences.
3. The OECD Model Convention. Notes on other model conventions.
4. EU rules on direct taxation. The impact of fundamental freedoms on direct taxation.
5. Spain. Non-Resident Income Tax (IRNR).
6. Spain. Corporate Income Tax (IS). Relevant aspects for transnational transactions.

WORKLOAD

PRESENCIAL ACTIVITIES

| Activity | Hours |
|--------------------|--------------|
| Tutorials | 5,00 |
| Theory | 27,00 |
| Seminar | 5,00 |
| Other activities | 3,00 |
| Total hours | 40,00 |

NON PRESENCIAL ACTIVITIES

| Activity | Hours |
|---------------------------------------|-------------|
| Attendance at other activities | 0,00 |
| Individual or group project | 0,00 |
| Independent study and work | 0,00 |
| Preparation of lessons | 0,00 |
| Preparation for assessment activities | 0,00 |
| Resolution of case studies | 0,00 |
| Total hours | 0,00 |

TEACHING METHODOLOGY

The teaching methodology to be used in theory classes will basically be the participative lecture. In this sense, the lecturer will explain the different topics and points that make up the programme, but at the same time will encourage active participation in class, trying to intersperse the use of his or her words with intervals of lecturer-student dialogue. This active participation will be based, on many occasions, on the commentary of current issues and events concerning the international reality that directly or indirectly affects the company's foreign trade decisions.

In each of the subjects, the teaching resources are structured as follows:

- Basic bibliography, in which a series of manuals are indicated that allow the subject in question to be adequately covered in terms of points to be dealt with and level of depth. The use of this bibliography will



allow students to prepare the basic content of the subject on their own, which will avoid the need for them to constantly take notes throughout the lecture and will indirectly encourage their participation.

- Complementary or reference bibliography. This includes both articles dealing with a specific aspect of the subject, and manuals, either dealing with the subject in greater depth or simply focusing on a specific issue. In any case, they will offer the student who so desires a clear and, in some cases, very specific and broad view of the points that make up each lesson. The aim is to reinforce the knowledge acquired in class and, at the same time, to serve as a source of further information on those topics of interest to them.

-Readings. Articles that deal monographically with one of the aspects included in the lesson. Their reading will allow the student to have a much broader and richer vision of the contents of the subject matter presented in class or covered in the basic bibliography. In this sense, they are intended to complete the information in the texts of the basic bibliography, expanding on some specific aspects and offering, at the same time, an updated view of the subjects insofar as they require it.

- Web page addresses, which aim to bring the student closer to institutions, associations or journals in order to obtain current and real information and contact on issues directly related to the subject under study.

As for the practical part, the active participation of the student will be the fundamental key to the development of the session. To this end, students must prepare all the practical assumptions provided and present in class the resolution of the assumptions assigned to them. The cases will demonstrate the student's capacity for analysis and decision-making on real situations that may arise in the subject studied. Therefore, the acquisition of theoretical knowledge is a prerequisite for the proper development of the practice.

EVALUATION

The evaluation of the knowledge acquired, as well as the control of the learning process, will be carried out by means of a theoretical-practical exam (theoretical questions that require the resolution of hypothetical situations).

In this way, the student will be assessed on both their theoretical knowledge and their practical skills. The course is designed to combine the essential theoretical teaching with the analysis of practical cases. Apart from the exam as a fundamental evaluation tool, the professor may qualify the final mark by taking into account class participation, the resolution of cases and the completion of tasks during the course.

The exam will include cases similar to those solved in class, so that the effort of preparing the cases and attending to their correct resolution will place the student in optimal conditions to face the exam.

REFERENCES

- MARTIN QUERALT, J.; y otros: Manual de Derecho Tributario. Parte Especial, Aranzadi, última edición.
- IBÁÑEZ MARSILLA, S.: GPS Aduanas, Tirant Lo Blanch, 2022.
- MATESANZ, FERNANDO: El IVA y el comercio exterior. La compraventa internacional de mercancías, Atelier, Barcelona, 2ª Edición, 2019.
- FALCÓN Y TELLA, R. y PULIDO GUERRA, E.: Derecho fiscal internacional, Marcial Pons, 3ª ed., 2018.



Supplementary bibliography:

- VARIOS: Memento Aduanas, 2021, Francis Lefebvre.
- VARIOS: El Código Aduanero de la Unión, Aranzadi-Thomson Reuters, 2017.
- LYONS, TIMOTHY: EU Customs law, Oxford University Press, 2018.
- BAS SORIA, J.: El IVA en las operaciones internacionales: mercancías y servicios, CEF, 3ª Edición, 2021.
- MORENO GONZÁLEZ, S. y otros: Introducción a la fiscalidad internacional, Atelier, 2020.
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- MARTIN QUERALT, J.; LOZANO SERRANO, C.; CASADO OLLERO, G.; TEJERIZO LOPEZ, J.M.: Curso de Derecho Financiero y Tributario, Tecnos, última edición, Madrid.