

67614 - European taxation: harmonisation and competition

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	524 - Master's in the European Union
ECTS	3.0
Course	1
Period	Indeterminate
Subject Type	Optional
Module	---

1. Basic info

1.1. Recommendations to take this course

1.2. Activities and key dates for the course

2. Initiation

2.1. Learning outcomes that define the subject

2.2. Introduction

3. Context and competences

3.1. Goals

3.2. Context and meaning of the subject in the degree

3.3. Competences

3.4. Importance of learning outcomes

4. Evaluation

5. Activities and resources

5.1. General methodological presentation

5.2. Learning activities

5.3. Program

Syllabus

1. Introduction. The Spanish tax system in the international context

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2. Systems of international allocation of direct taxes: residential versus territorial. International double taxation
3. Methods for double taxation relief
4. An economic assessment of international taxation systems: Capital export neutrality (CEN) and capital import neutrality (CIN)
5. International taxation in practice: Coordination versus tax competition
6. Introduction to international tax planning. Anti-avoidance measures
7. Systems of international allocation of indirect taxes: origin and destination principles

5.4.Planning and scheduling

5.5.Bibliography and recommended resources