



COMILLAS

UNIVERSIDAD PONTIFICIA

ICAI

ICADE

CIHS

SUBJECT DETAILS

Data on the subject	
Name	EU Tax Law and International Tax Planning
Degree	Postgraduate in Master in International and European Business Law
Year	2024-25
ECTS Credits	4
Department	Law
Area	Law
Teaching staff	Lorena Viñas Rueda (Guest Lecturer: Eduardo Gracia Espinar)

Data on the teaching staff	
Teaching staff	Lorena Viñas Rueda
e-mail	lvinas@comillas.edu
Telephone	91 364 98 00
Office	Ashurst LLP, Madrid (Alcalá 44, 28014 Madrid)
Tutoring Schedule	Upon request from students

Data on the teaching staff	
Teaching staff	Eduardo Gracia Espinar
e-mail	egespinar@icade.comillas.edu
Telephone	91 364 98 00
Office	Ashurst LLP, Madrid (Alcalá 44, 28014 Madrid)
Tutoring Schedule	Upon request from students

SPECIFIC DATA ON THE SUBJECT

Pre-requisites

None

Contribution of the degree to the professional profile

You will gain from this course a strong understanding of mechanisms to clamp down on tax fraud and on double taxation issues in Europe to enable you to provide services to clients operating, or seeking to operate, in Europe.

COMPETENCES TO BE IMPROVED

What skills you'll gain from this class:

Generic Competences

- GC 1: Analysis and synthesis abilities
- GC 3: Ability to manage information
- GC 6: Team work skills
- GC 7: Ability to work in an international context
- GC 8: Critical appraisal skills
- GC 10: Ability to develop autonomous learning skills
- GC 11:: Concern for quality
- GC 12: Ability to apply theoretical knowledge into practice

Specific competences of the subject

- SC 4 Mastering the main rules of EU law and international law that are relevant to international business development
- SC 6 - Accurately identifying the contingent risks arising from the relevant rules and establishing appropriate measures of risk avoidance or minimization

THEMATIC AREA AND CONTENT

AREA 1: INTERNATIONAL TAX LAW AND MULTINATIONAL ENTERPRISES TAX STRUCTURING

Theme 1: Preliminary remarks: context and frame

- 1.1 **Structure** of contemporary tax systems: taxation of individuals and corporations
- 1.2. **Double Taxation**: concept and consequences for international trade
- 1.3 **Mechanisms** to avoid multiple taxation
- 1.5 **Sources** of International and European Tax Law: hierarchy, interaction and effects.

Theme 2: International Tax Rules

- 2.1 **Concept**, object, purpose and principles of Tax Conventions
- 2.2 **Interpretation** and application of Tax Treaties
- 2.3 The OECD and the United Nations **Model Tax Conventions and Commentaries**: role, effects and impact on the network of treaties.
- 2.4 The **OECD Model Tax Convention**:
 - 2.4.1 Scope of application
 - 2.4.2 Allocation rules
 - 2.4.3 Rules for elimination of double taxation
 - 2.4.4 Mutual Agreement Procedures

Theme 3: International Tax Planning

- 3.1 Treaty shopping
- 3.2 Anti-abuse rules to be included in the tax treaties: the LOB rule and the PPT rule

AREA 2: EUROPEAN UNION TAX LAW

Theme 1: Preliminary remarks: context and frame

- 1.1 European Tax Law: sources and principles
- 1.2 European Union competences in taxation
- 1.3 The Role of the Internal Market: positive and negative harmonisation

Theme 2: Direct Taxation

- 2.1 Directive 2011/96/EU, of 30 November 2011, on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States
- 2.2 Directive 2003/49/EC, of 3 June 2003, on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States
- 2.3 Directive 2009/113/EC, of 19 October 2009 on a common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States
- 2.4 Directive (EU) 2016/1164, of 12 July 2016, laying down rules against tax avoidance practices that directly affect the functioning of the internal market (ATAD)

Theme 3: Tax Planning for investments in and within the European Union

3.1 Interaction between Tax Treaties, EU Tax Law and domestic law

AREA 3: GLOBAL CONTEXT: Administrative cooperation actions taken by supranational bodies outside the EU and certain third countries governments

Theme 1: RELEVANT EVENTS IN THE LAST DECADE

- 1.1 Theft of information (LGT, HSBC, Credit Suisse, Julius Baer and Coutts bank)
- 1.2 French court decision that prohibits French tax authorities from using stolen taxpayer data in investigations of possible tax evasion (Paris Court of Appeal Decision of 8 February 2011).
- 1.3 Luxembourg Leaks (or LuxLeaks)
- 1.4 European Human Rights Court Decision, of 22 December 2015, on UBS data transfer.
- 1.5 Panama Papers
- 1.6 Football Leaks
- 1.7 Paradise Papers
- 1.8 Hack of Bulgarian Revenue Agency Data
- 1.9 Purchase of financial information by the Germany's Ministry of Finance on details of assets in Dubai owned by German citizens

Theme 2: G-20 MEETINGS: Endorsement of OECD works

- 2.1 OECD Agreement on exchange of information on tax matters and Manual on the implementation of exchange of information provisions for tax purposes
- 2.2 Withdrawal of reservations by Switzerland, Luxembourg, Belgium and Austria (March 2009)
- 2.3 The Global Forum on Transparency and Exchange of Information for Tax Purposes: Peer Reviews
- 2.4 List of tax havens (Progress reports on the jurisdictions surveyed by the OECD Global Forum in implementing the internationally agreed tax standard on exchange of information on request)
- 2.5 Convention on Mutual Administrative Assistance in Tax Matters (as amended by the 2010 Protocol), signed by the member States of the Council of Europe and the member countries of the OECD
- 2.6 Update to Article 26 of the OECD Model Tax Convention and its Commentary
- 2.7 Common Reporting Standard for Automatic Exchange of Financial Account Information in Tax Matters (CRS) (15 July 2014)
- 2.8 Approval by G-20 leaders of the OECD's three objective criteria for identifying jurisdictions that fail to cooperate with internationally adopted tax transparency standards (Hangzhou summit, September 2016)
- 2.9 The Action Plan on Base Erosion and Profit Shifting (BEPS) (19 July 2013): Action 5 ("Counter harmful tax practices more effectively, taking into account transparency and substance") and Action 13

("Transfer pricing documentation and Country-by-Country Reporting")

2.10 OECD Crypto-Asset Reporting Framework (CARF)

2.11 Multilateral competent authority agreement (MCAA) for the automatic exchange of information regarding digital platforms

2.12 MCAA on the automatic exchange of information on the mechanisms for circumventing the common reporting and information standard for opaque offshore structures

Theme 3: UNITED NATIONS MODEL TAX CONVENTION (2017)

3.1 The exchange of tax information provision contained in the 2017 UN Model Tax Convention

Theme 4: MAIN ACTIONS ENACTED BY USA AND SWITZERLAND

4.1 USA:

4.1.1 The US Foreign Account Tax Compliance Act (FATCA)

4.1.1.1 Implementation FATCA: Bilateral agreements with the US (two models)

4.1.2 US Civil proceedings against UBS and other foreign financial institutions

4.1.3 2011 Offshore Voluntary Disclosure Program

4.1.4 EU/US Dialogue on the US Foreign Account Tax Compliance Act in order to lighten the compliance burden on EU financial institutions

4.2 SWITZERLAND:

4.2.1 Signature of new Protocols

4.2.2 Regulation for the interpretation of the Protocols

4.2.3 "Rubik Model" Tax Treaties with the UK and Austria

4.2.4 Ongoing negotiations with the EU.

AREA 4: ADMINISTRATIVE COOPERATION IN EUROPEAN UNION LAW

Theme 1: Legislation in force

1.1 Introduction

1.2 Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

1.2.1 Commission Implementing Regulation (EU) N° 1156/2012 of 6 December 2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation

1.2.2 Commission Implementing Regulation (EU) N° 1353/2014 of 15 December 2014 amending Implementing Regulation (EU) N° 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation.

1.2.3 Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards

mandatory automatic exchange of financial information in the field of taxation

1.2.4 Council Directive 2015/2376/EU, of 8 December 2015, amending Directive 2011/16/EU as regards mandatory automatic information exchange on tax rulings (DAC3)

1.2.5 Council Directive 2016/881/EU, of 25 May 2016, amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation

1.2.6 Council Directive 2016/2258/EU, of 6 December 2016, amending Directive 2011/16/EU as regards access to anti-money-laundering information by tax authorities

1.2.7 Council Directive (EU) 2018/822, of 25 May 2018, amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (DAC6)

1.2.8 Council Directive (EU) 2021/514, of 22 March 2021, amending Directive 2011/16/EU in order to extend the EU transparency rules to digital platforms (DAC7)

1.2.9 Council Directive (EU) 2023/2226, of 17 October 2023, amending Directive 2011/16/EU in respect of crypto-asset transactions and e-money (DAC8)

1.2.10 Judgment of the European Court of Justice of 16 May 2017 on the concept of "foreseeable relevance" of the information requested (Berlioz Case, C-682/15)

1.2.11 Judgment of the European Court of Justice of 6 October 2020 on the right to bring a direct action against a request of information (État luxembourgeois Case, Joined Cases C-245/19 and C-246/19)

1.2.12 Judgment of the European Court of Justice of 25 November 2021 on no need for info request to identify corporate shareholders by name (C-437/19, Luxembourg v. L Case)

1.2.13 Judgment of the European Court of Justice of 30 September 2021 on the exchange of information in the field of VAT (Case C-186/20, Hydina SK v. Slovakia)

1.2.14 Judgment of the European Court of Justice of 24 February 2022 on protection of natural persons with regard to the processing of data for tax purposes (C-175/20, SIA 'SS' v Valsts ieņēmumu dienests)

1.2.15 Judgment of the European Court of Justice of 27 April 2022 on provision requiring intermediaries to provide information concerning persons liable to pay the flat-rate tourist tax (C-674/20, Airbnb Ireland UC v Région de Bruxelles-Capitale)

1.2.16 Judgment of the European Court of Justice of 8 December 2022 concerning the compatibility of DAC6 with Article 7 (right to respect for private life) and Article 47 (right to a fair trial) of the Charter of Fundamental Rights of the European Union (C-694/20).

1.2.17 Judgment of the European Court of Justice of 22 December 2022 concerning the obligation on providers of property intermediation services to collect and transmit to the tax authorities data on rental contracts and to withhold tax at source on the payments made (C-83/21, Airbnb Ireland and Airbnb Payments UK).

1.3 Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

1.3.1 Commission Implementing Regulation (EU) N° 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

1.3.2 Judgment of the European Court of Justice of 20 January 2021 (Estonia v. Heavyinstall Case, C-420/19)

1.4 Other Agreements

1.4.1 New EU-Switzerland Agreement on automatic exchange of financial account information

1.4.2 New EU-San Marino Tax Transparency Agreement

1.4.3 New EU-Liechtenstein Tax Transparency Agreement

1.4.4 New EU-Andorra Tax Transparency Agreement

1.4.5 New EU-Monaco Tax Transparency Agreement

1.4.6 Agreements/arrangements between each of the EU Member States and each of the ten relevant dependent or associated territories of Member States (Guernsey, Isle of Man, Jersey, Netherlands Antilles, Aruba, Anguilla, British Virgin Islands, Cayman Islands, Montserrat and Turks & Caicos)

1.5 Other initiatives

1.5.1 Establishment of an EU list of non-cooperative jurisdictions for tax purposes.

1.5.2 EU-UK Trade and Cooperation Agreement.

1.5.3 ESMA proposal published on 24 September 2020.

BIBLIOGRAPHY AND RESOURCES

Basic Bibliography

Text books

Basic:

- Michael Lang - Introduction to the Law of Double Taxation Conventions, Linde, Vienna, 2nd Edition 2014.
- Michael Lang et al - Introduction to European Tax Law on Direct Taxation, Linde, Vienna, 3d Edition 2013.

- Marjana Helminen – European Tax Law: Direct Taxation, IBFD, Amsterdam, 2016.

Advanced:

- Ekkehart Reimer (Ed.) - Klaus Vogel on Double Taxation Conventions, Fourth Edition, Wolters Kluwer, 2015.
- Philip Baker – Double Taxation Conventions, 3d Edition, Sweet and Maxwell, 2015-loose leaf.
- Ben Terra and Peter Wattel – European Tax Law, 6th Edition, Wolters Kluwer, 2012.
- Michael Lang (Ed): Base Erosion and Profit Shifting (BEPS), Linde, 2016.
- Luc de Broe: International Tax Planning and Prevention of Abuse, IBFD, 2008.
- Burgstaller, E.; Haslinger, K. (eds.), Conflicts of qualification in tax treaty law, Linde, Vienna, 2008.
- Almudí Cid, J.M., Ferreras Gutiérrez, J.A., Hernández González-Barreda, P.A.: El plan de Acción sobre Erosión de Bases Imponibles y Traslado de Beneficios, Aranzadi, Cizur Menor, 2017.
- Calderón Carrero, J. M.; Ruíz García, J. R. (eds.), Comentarios a los Convenios para evitar la doble imposición y prevenir la evasión fiscal concluidos por España, Fundación Pedro Barrié de la Maza, 2004.

Specific:

- Lang, M., The application of the OECD Model Tax Convention to partnerships: a critical analysis of the report prepared by the OECD Committee on Fiscal Affairs, Kluwer-Linde, The Hague- Vienna, 2000.
- Petruzzi, R., "Transfer Pricing Aspects of Intra-Group Financing", Amsterdam: Wolters Kluwer, 2016.
- Pinto Nogueira, J. F., Direito Fiscal Europeu - O Paradigma da Proporcionalidade, Coimbra Editora - Wolters Kluwer, Portugal, 2010.
- Martha, R. S., The Jurisdiction to Tax in International Law. Theory and Practice of Legislative Fiscal Jurisdiction, Kluwer, Deventer, 1989.
- Lamensch, Marie. *European Value Added Tax in the Digital Era*. 2015.

Chapters of books

- MAISTO, G. (Ed) Tax Treaties and Domestic Law, IBFD, Amsterdam, 2006 (EC and International Tax Law Series).

Articles

- AULT, H. J., "The Role of the OECD Commentaries in the Interpretation of Tax Treaties", *Intertax*, n.o 4, 1994, pp. 144-148
- HUGH J. AULT, WOLFGANG SCHON & STEPHEN E. SHAY, *Base Erosion and Profit Shifting: A Roadmap for Reform*, 68 *Bull. Int'l Tax'n* 275, 2014.
- AVI YONAH, *Globalization, tax competition, and the fiscal crisis of the welfare state*, *Harvard Law Review*, 2000.
- EVERY JONES ET AL, J. F., "Characterization of Other States' Partnerships for Income Tax", *Bulletin*, vol. 56, n.o 7, 2002, pp. 288-320.
- EVERY JONES ET AL, J. F., "The Interpretation of Tax Treaties with Particular Reference to Article 3 (2) of the OECD Model - I", *British Tax Review*, n.o 1, 1984, pp. 14-54.
- EVERY JONES ET AL, J. F., "The Interpretation of Tax Treaties with Particular Reference to Article 3 (2) of the OECD Model - II", *British Tax Review*, n.o 2, 1984, pp. 90-108.
- VAN DER BRUGGEN, E., "Unless the Vienna Convention Otherwise Requires: Notes on the Relationship between Article 3(2) of the OECD Model Tax Convention and Articles 31 and 32 of the Vienna Convention on the Law of Treaties", *European Taxation*, vol. 43, n.o 5, 2003, pp. 142-156.
- BUZANICH, H., "A Comparison Between the U.S. and OECD Approaches to Hybrid Entities", *Tax Notes International*, 2004, pp. 71-94.
- BRAUNER, Y: *An international tax regime in crystallization*, *Tax Law Review*, Vol.56, 259, 2002.
- BRAUNER, Y: *What the BEPS?*, *Florida Tax Review*, Vol.16, 55, 2014
- BROKELIND, Cecile. *Ten years of application of the Parent-Subsidiary Directive*. *EC Tax Rev.*, 2003, vol. 12, p. 158.
- DANIELS, T. H., "International Partnerships: comparative law remarks on the taxation of income and the classification of foreign entities", *Intertax*, n.o 8-9, 1991, pp. 354-387.
- DISTASO, Marcello; RUSSO, Raffaele. *The EC Interest and Royalties Directive-A Comment*. *EUROPEAN TAXATION-AMSTERDAM-*, 2004, vol. 44, no 4, p. 143-154.
- DANON, R., "Conflicts of Attribution of Income Involving Trusts under the OECD Model Convention: The Possible Impact of the OECD Partnership Report", *Intertax*, vol. 32, n.o 5, 2004, pp. 210-222.
- DOERNBERG, R. L.; VAN RAAD, K., "Hybrid entities and the U.S. model income tax treaty", *Tax Notes International*, vol. 19, n.o 8, 1999, pp. 745-757.
- ELLIFFE, C.; PREBBLE, J., "General Anti-Avoidance Rules and Double Tax Agreements: A New Zealand Perspective", *Revenue Law Journal*, vol. 19, n.o 1, 2009.
- DE LA FERIA, R.; VOGENAUER, S., *Prohibition of Abuse of Law: A New General Principle of EU*

Law? Hart Publishing, Oxford, 2011.

- GINEVRA, Guglielmo. The EU Anti-Tax Avoidance Directive and the Base Erosion and Profit Shifting (BEPS) Action Plan: Necessity and Adequacy of the Measures at EU level. *Intertax*, 2017, vol. 45, no 2, p. 120-137.

-GUNN, Anna; LUTS, Joris. Tax Rulings, APAs and State Aid: Legal Issue. *EC Tax Review*, 2015, vol. 24, no 2, p. 119-125.

-GONZÁLEZ-BARREDA, Pablo A. Hernández. On the European Way to a Financial Transaction Tax under Enhanced Cooperation: Multi-speed Europe or Shortcut? *Intertax*, 2013, vol. 41, no 4, p. 208-229.

- JAMES, P. N., "Aiken Industries Revisited", *Taxes*, vol. 64, n.o 3, 1986, pp. 131-146.

- KANDEV, M. N., "Tax Treaty Interpretation: Determining Domestic Meaning Under Article 3 (2) of the OECD model", *Canadian Tax Journal*, vol. 55, n.o 1, pp. 31-71.

- LANG, M.; BRUGGER, F., "The role of the OECD Commentary in tax treaty interpretation", *Australian Tax Forum*, vol. 23, 2008, pp. 95-108.

- MARTÍN JIMÉNEZ, A., "Domestic anti-abuse rules and double taxation treaties : a Spanish perspective - part I", *Bulletin for International fiscal documentation*, vol. 56, n.o 11, 2002, pp. 542-553.

- MARTÍN JIMÉNEZ, A., "Domestic anti-abuse rules and double taxation treaties : a Spanish perspective - part II", *Bulletin for International fiscal documentation*, vol. 56, n.o 12, 2002, pp. 620-627.

- MARTÍN JIMÉNEZ, A., "The 2003 Revision of the OECD Commentaries on the Improper Use of Tax Treaties: A Case for the Declining Effect of the OECD Commentaries?", *Bulletin for International fiscal documentation*, vol. 58, n.o 1, 2004, pp. 17-30.

- NAVARRO, Aitor; PARADA, Leopoldo; SCHWARZ, Paloma. The Proposal for an EU-Anti Avoidance Directive: Some Preliminary Thoughts. 2016.

-OESTREICHER, Andreas; REISTER, Timo; SPENGEL, Christoph. Common Corporate Tax Base (CCTB) and effective tax burdens in the EU member states. *ZEW Discussion Papers*, 2009.

- REIMER, E., "Interpretation of Tax Treaties", *European Taxation*, vol. 39, n.o 12, pp. 458-474.

- ROSENBLOOM, D., "Tax Treaty Abuse: Policies and Issues", *Law and Policy in International Business*, vol. 15, 1983, pp. 763-831.-

-RÖDER, Erik. Proposal for an Enhanced CCTB as Alternative to a CCCTB with Formulary Apportionment. [Browser Download This Paper](#), 2012.

- SCHONEWILLE, Peter H. Some questions on the Parent-Subsidiary Directive and the Merger Directive. *Intertax*, 1992, vol. 20, p. 13.

- SURREY, S., "The United States Tax System and International Tax Relationships", *Tax Executive*, vol. 17, 1964, pp. 104-144.

-TRAVERSA, Edoardo; FLAMINI, Alessandra. Fighting harmful tax competition through EU State aid

law: will the hardening of soft law suffice. Eur. St. Aid LQ, 2015, p. 323.

-TING, Antony. iTax-Apple's International Tax Structure and the Double Non-Taxation Issue. 2014.

- VEGA BORREGO, F., Limitation on benefits clauses in double taxation conventions, vol. 12, Kluwer, London, 2006.

- WARD, D., "Abuse of tax treaties", Intertax, vol. 23, n.o 4, 1995, pp. 176-186.

- "El futuro estándar global OCDE de intercambio automático de información financiera" (José Manuel Calderón Carrero) (*Revista CEF Contabilidad y Tributación nº 374, Mayo 2014*)

- "Automatic exchange of tax information in the European Union - The standard for the future" (Alicja Brodzka). (*European Taxation - IBFD, 2016*)

- "FATCA and CRS: The end of an era" (Sofia Stavridi) (*International Tax Review, 2016*)

- Council Directive 2011/16/EU on Administrative Cooperation in the Field of Taxation (Dr Isabel Gabert (Doctor of Laws, Dipl.-Kff., LL.M. and Editor in Tax Law, Verlag Dr. Otto Schmidt KG, Cologne)) (*European Taxation – IBFD, 2011*)

- The CJEU's Berlioz Judgment: A New Milestone on Procedural Rights in EU Audits (Johannes Frey, Alex Jupp, and Frank-Michael Schwarz) (*Tax Analysts, August 2017*)

- "Luxembourg Rules On Exchange Of Information Upon Request Amended" (Romain Tiffon and Samantha Schmitz-Merle) (*ATOZ Tax Advisers, 18 March 2019*)

<http://www.mondaq.com/x/789742/tax+authorities/Luxembourg+Rules+On+Exchange+Of+Information+Upon+Request+Amended>

Websites

- Website of the European Commission (Taxation and Customs Union)

http://ec.europa.eu/taxation_customs/index_en.htm

- EUR LEX – Taxes:

https://eur-lex.europa.eu/summary/chapter/taxation.html?root_default=SUM_1_CODED%3D21

- OECD Taxes:

<http://www.oecd.org/tax/>

- OECD BEPS Project:

<http://www.oecd.org/tax/beps/>

- European Union Anti-Tax Avoidance Package:

https://ec.europa.eu/taxation_customs/business/company-tax/anti-tax-avoidance-package_en

- European Union State Aid procedures in Tax:

http://ec.europa.eu/competition/state_aid/tax_rulings/index_en.html

- Website of the OECD (Exchange of Information Section)

http://www.oecd.org/topic/0,3699,en_2649_33767_1_1_1_1_37427,00.html

- Website of the Federal Department of Finance of the Swiss Confederation:

https://www.efd.admin.ch/efd/en/home.html?_organization=601&_startDate=01.06.2015

- Website of the US Internal Revenue Service (FATCA Section):

[http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-\(FATCA\)](http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-(FATCA))

Notes

Other materials

- OECD Model Tax Convention 2017:

<http://www.oecd.org/ctp/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm>

- OECD BEPS Action Plan Final Reports:

<http://www.oecd.org/ctp/beps-2015-final-reports.htm>

- Update to Article 26 of the OECD Model Tax Convention and its Commentary (17 July 2012):

[http://www.oecd.org/ctp/exchangeofinformation/120718_Article%2026-ENG_no%20cover%20\(2\).pdf](http://www.oecd.org/ctp/exchangeofinformation/120718_Article%2026-ENG_no%20cover%20(2).pdf)

- OECD Agreement on exchange of information on tax matters:

<http://www.oecd.org/ctp/exchange-of-tax-information/2082215.pdf>

- OECD Manual on the implementation of exchange of information provisions for tax purposes:

<http://www.oecd.org/dataoecd/16/23/36647823.pdf>

- Convention on Mutual Administrative Assistance in Tax Matters (as amended by the 2010 Protocol), signed by the member States of the Council of Europe and the member countries of the OECD:

<http://www.oecd.org/dataoecd/33/33/47058794.pdf>

- The OECD Global Forum on Transparency and Exchange of Information for Tax Purposes:

http://www.oecd.org/site/0,3407,en_21571361_43854757_1_1_1_1_1,00.html

- Standard for Automatic Exchange of Financial Account Information in Tax Matters (It contains the text of the Model Competent Authority Agreement and the Common Reporting Standard).

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

- G20 leaders' communique, Hangzhou summit, 4-5 September 2016

http://www.consilium.europa.eu/en/meetings/international-summit/2016/09/Leaders-CommuniqueHangzhouSummit-final_pdf/

- Action 5 BEPS: 2015 Final Report

<http://www.oecd.org/tax/countering-harmful-tax-practices-more-effectively-taking-into-account-transparency-and-substance-action-5-2015-final-report-9789264241190-en.htm>

- Action 13 BEPS: 2015 Final Report

<http://www.oecd.org/tax/transfer-pricing-documentation-and-country-by-country-reporting-action-13-2015-final-report-9789264241480-en.htm>

- OECD Tax Report to G20 containing an overview on automatic exchanges of financial account information (AEOI) (Fukuoka, Japan. June 2019)

<https://www.oecd.org/g20/topics/international-taxation/oecd-secretary-general-tax-report-g20-finance-ministers-june-2019.pdf>

- OECD Guidance, of 31 October 2019, on spontaneous exchange of information by no-tax and nominal-tax jurisdictions

<https://www.oecd.org/tax/beps/substantial-activities-in-no-or-only-nominal-tax-jurisdictions-guidance.pdf>

- OECD Statement on the hack of Bulgarian Revenue Agency Data (30 August 2019)

<https://www.oecd.org/tax/transparency/statement-on-the-data-breach-in-the-national-revenue-agency-of-bulgaria.htm>

- Purchase of financial information by the Germany's Ministry of Finance on details of real estate and other assets in Dubai owned by German citizens (11 June 2021)

<https://www.reuters.com/world/middle-east/germany-buys-dubai-data-track-possible-tax-evasion-2021-06-11/>

- Switzerland has initiated a consultation on the introduction of the AEOI with twelve more states and territories (3 December 2021)

<https://www.admin.ch/gov/en/start/documentation/media-releases/media-releases-federal-council.msg-id-86246.html>

- Switzerland: Review on international financial and tax matters 2020 (Report published on 11/01/2021)

<https://www.sif.admin.ch/sif/en/home/dokumentation/publikationen/bericht-ueber-internationale-finanz-und-steuerfragen.html>

- Switzerland seeks to prevent Banks from accepting untaxed assets with enhanced due diligence requirements (19.12.2012)

<http://www.news.admin.ch/message/index.html?lang=en&msg-id=47291>

- Agreement between the Swiss Confederation and the United Kingdom of Great Britain and Northern Ireland on cooperation in the area of taxation (English Version):

<http://www.hmrc.gov.uk/taxtreaties/swiss.pdf>

- 2011 US Offshore Voluntary Disclosure Initiative. Frequently Asked Questions and Answers

<https://www.irs.gov/individuals/international-taxpayers/offshore-voluntary-disclosure-program-frequently-asked-questions-and-answers>

- The 2017 update of the United Nations Model Tax Convention:
https://www.un.org/esa/ffd/wp-content/uploads/2018/05/MDT_2017.pdf
- European Human Rights Court Decision, of 22 December 2015, on UBS data transfer.
<http://hudoc.echr.coe.int/eng?i=001-159732>
- New EU-Switzerland Agreement on automatic exchange of financial account information
<http://data.consilium.europa.eu/doc/document/ST-8297-2015-INIT/en/pdf>
- New EU-San Marino Tax Transparency Agreement (Press Release 8 December 2015)
http://europa.eu/rapid/press-release_STATEMENT-15-6275_en.htm?locale=en
- New EU-Liechtenstein Tax Transparency Agreement (Press Release 28 October 2015)
http://europa.eu/rapid/press-release_IP-15-5929_en.htm
- EU and Andorra finalise negotiations on new tax transparency agreement (Press Release 4 November 2015)
http://europa.eu/rapid/press-release_IP-15-5987_en.htm
- Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (Consolidated text dated 1 July 2020)
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02011L0016-20200701&from=EN>
(Link to the EU Commission website containing information on this Directive and its amendments:
http://ec.europa.eu/taxation_customs/business/tax-cooperation-control/administrative-cooperation/enhanced-administrative-cooperation-field-direct-taxation_en#by_country)
- Commission Implementing Regulation (EU) N° 1156/2012 of 6 December 2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:335:0042:0046:EN:PDF>
- Commission Implementing Regulation (EU) N° 1353/2014 of 15 December 2014 amending Implementing Regulation (EU) N° 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation.
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:365:FULL&from=ES>
- Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation
http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:JOL_2014_359_R_0001&from=ES
- Council Directive 2015/2376/EU, of 8 December 2015, amending Directive 2011/16/EU as regards mandatory automatic information exchange on tax rulings
http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:JOL_2015_332_R_0001&from=ES
- Council Directive 2016/881/EU of 25 May 2016 amending Directive 2011/16/EU as regards mandatory

automatic exchange of information in the field of taxation

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016L0881&from=ES>

- Council Directive 2016/2258/EU of 6 December 2016 amending Directive 2011/16/EU as regards access to anti-money-laundering information by tax authorities

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016L2258&from=EN>

- Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (DAC6)

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018L0822&from=EN>

- Council Directive (EU) 2020/876, of 24 June 2020, amending Directive 2011/16/EU to address the urgent need to defer certain time limits for the filing and exchange of information in the field of taxation because of the COVID-19 pandemic.

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020L0876&from=EN>

- Directive (EU) 2021/514, of 22 March 2021, amending the Directive 2011/16/EU (DAC7).

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021L0514&from=ES>

- New proposal for a Directive to extend the scope of the Directive 2011/16/EU with the aim to include crypto-assets and e-money (DAC8).

<https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12632-Tax-fraud-evasion-strengthening-rules-on-administrative-cooperation-and-expanding-the-exchange-of-information>

- Judgment of the European Court of Justice, of 16 May 2017, on Articles 1 and 5 of the Council Directive 2011/16/EU and, in particular, on the concept of 'foreseeable relevance' of the information requested (Berlioz Investment Fund, Case C-682/15)

<http://curia.europa.eu/juris/document/document.jsf?text=&docid=190721&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=386553>

- Judgment of the European Court of Justice, of 6 October 2020 (Joined Cases C-245/19 and C-246/19, État luxembourgeois Case).

<http://curia.europa.eu/juris/document/document.jsf?text=&docid=232087&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=2983484>

- Judgment of the European Court of Justice, of 25 November 2021 (C-437/19, Luxembourg v. L Case).

<https://curia.europa.eu/juris/document/document.jsf?text=&docid=250041&pageIndex=0&doclang=EN&mode=reg&dir=&occ=first&part=1&cid=2538324>

- Judgment of the European Court of Justice of 30 September 2021 on the exchange of information in the field of VAT (C-186/20, Hydina SK v. Slovakia Case)

<https://curia.europa.eu/juris/document/document.jsf?text=&docid=246784&pageIndex=0&doclang=EN>

[&mode=lst&dir=&occ=first&part=1&cid=614764](#)

- Judgment of the European Court of Justice of 24 February 2022 on protection of natural persons with regard to the processing of data for tax purposes (C-175/20, SIA 'SS' v Valsts ieņēmumu dienests)

<https://curia.europa.eu/juris/document/document.jsf?text=&docid=257973&pageIndex=0&doclang=EN>

[&mode=lst&dir=&occ=first&part=1&cid=9697290](#)

- Judgment of the European Court of Justice of 27 April 2022 on provision requiring intermediaries to provide information concerning persons liable to pay the flat-rate tourist tax (C-674/20, Airbnb Ireland UC v Région de Bruxelles-Capitale)

<https://curia.europa.eu/juris/document/document.jsf?text=&docid=258321&pageIndex=0&doclang=EN>

[&mode=lst&dir=&occ=first&part=1&cid=9713470](#)

- Judgment of the European Court of Justice of 8 December 2022 concerning the compatibility of DAC6 with Article 7 (right to respect for private life) and Article 47 (right to a fair trial) of the Charter of Fundamental Rights of the European Union (C-694/20).

<https://curia.europa.eu/juris/document/document.jsf?text=&docid=268430&pageIndex=0&doclang=EN>

[&mode=lst&dir=&occ=first&part=1&cid=2883126](#)

- Judgment of the European Court of Justice of 22 December 2022 concerning the obligation on providers of property intermediation services to collect and transmit to the tax authorities data on rental contracts and to withhold tax at source on the payments made (C-83/21, Airbnb Ireland and Airbnb Payments UK).

<https://curia.europa.eu/juris/document/document.jsf?text=&docid=268786&pageIndex=0&doclang=EN>

[&mode=lst&dir=&occ=first&part=1&cid=2877353](#)

- The European Council on 22 May 2013 requested the extension of automatic exchange of information at EU and global level, for a better fight against tax fraud, tax evasion and aggressive tax planning and welcomed the Commission's intention to make a proposal in this regard.

http://europa.eu/rapid/press-release_IP-13-530_en.htm

- Preventing tax evasion and fraud: the scope for automatic exchange of information is extended (Press Release 9 December 2014)

http://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/146126.pdf

- Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:084:0001:0012:EN:PDF>

- Commission Implementing Regulation (EU) N° 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:302:0016:0027:EN:PDF>

- Judgment of the European Court of Justice, of 20 January 2021 (C-420/19, Estonia v. Heavyinstall Case)

<http://curia.europa.eu/juris/document/document.jsf?text=&docid=236686&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=2977586>

- ECOFIN Examines Savings Taxation and Antifraud Agreements (PRESS RELEASE - 3067th Council meeting Economic and Financial Affairs. Brussels, 15 February 2011)

<http://europa.eu/rapid/pressReleasesAction.do?reference=PRES/11/25&format=HTML&aged=0&language=EN&guiLanguage=en>

- EU/US Dialogue on the Foreign Account Tax Compliance Act

<http://europa.eu/rapid/pressReleasesAction.do?reference=IP/11/413&format=HTML&aged=0&language=EN&guiLanguage=es>

- Model Intergovernmental Agreements for the implementation of FATCA:

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx#ModelAgreements>

- FATCA and data protection in the EU (27 September 2021):

https://www.mishcon.com/assets/managed/docs/downloads/doc_3370/27%20Sept%20to%20COM%20re%20substantive%20response%202.PDF

- Wyden investigation uncovers major loophole in offshore account reporting (FATCA) (24 August 2022)

<https://www.finance.senate.gov/chairmans-news/wyden-investigation-uncovers-major-loophole-in-offshore-account-reporting>

- Press release (20.11.2012): "Hacienda se dota de nuevos instrumentos para luchar contra la evasión fiscal Internacional"

<http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/Notas%20Prensa/2012/SE%20HACIENDA/20-11-12%20NP%20Fiscalidad%20Internacional.pdf>

- EU-UK Trade and Cooperation Agreement (30 April 2021)

https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership/future-partnership/draft-agreement_en

- EU publishes the first ever list of non-cooperative tax jurisdictions (5 December 2017)

http://europa.eu/rapid/press-release_IP-17-5121_en.htm

- Three jurisdictions removed from the EU list of non-cooperative tax jurisdictions (5 October 2021)

https://www.consilium.europa.eu/en/press/press-releases/2021/10/05/taxation-anguilla-dominica-and-seychelles-removed-from-the-eu-list-of-non-cooperative-jurisdictions/?utm_source=dsms-auto&utm_medium=email&utm_campaign=Taxation%3a+Anguilla%2c+Dominica+and+Seychelles+removed+from+the+EU+list+of+non-cooperative+jurisdictions

- ESMA makes proposals to help prevent and detect WHT reclaim schemes (24 September 2020)
<https://www.esma.europa.eu/press-news/esma-news/esma-makes-proposals-help-prevent-and-detect-wht-reclaim-schemes>
- European Commission evaluation on EU tax transparency rules (16 September 2019)
https://ec.europa.eu/taxation_customs/news/eu-tax-transparency-tools-prove-effective-fight-against-tax-evasion-and-tax-avoidance_en
- Press release (10.11.2016): Commission launches public consultation on future rules to deter promoters of aggressive tax planning schemes
http://europa.eu/rapid/press-release_IP-16-3618_en.htm
- Report of the European Court of Auditors (ECA) on the system for exchange of tax information in the EU (26 January 2021).
<https://www.eca.europa.eu/en/Pages/DocItem.aspx?did=57680>
- OECD Base Erosion and Profit Shifting Action Plan and final reports
<http://www.oecd.org/ctp/beps-actions.htm>
- European Union Directorate General for Taxation
https://ec.europa.eu/taxation_customs/home_en
- State Aid Procedures
http://ec.europa.eu/competition/state_aid/overview/index_en.html
- Tax Rulings State Aid Procedures
http://ec.europa.eu/competition/state_aid/tax_rulings/index_en.html
- European Union Anti Tax Avoidance Package
http://ec.europa.eu/taxation_customs/business/company-tax/anti-tax-avoidance-package_en
- European Union VAT website
https://ec.europa.eu/taxation_customs/business/vat_en
- VAT Directive
<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A32006L0112>
- European Union Custom Duties website
https://ec.europa.eu/taxation_customs/business/calculation-customs-duties_en
- Customs legislation
https://ec.europa.eu/taxation_customs/legislation/tax-customs-legislation/customs-legislation_en
- Council Regulation 2913/92 establishing the Community Customs Code
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1992R2913:20070101:EN:PDF>
- Commission Regulation No 2454/93 laying down provision for the implementation of Council

Regulation no 2913/92 establishing the Community Customs Code

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20130131:EN:PDF>

- Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31992L0083:en:HTML>

- Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:176:0024:0036:EN:PDF>

- Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:283:0051:0070:EN:PDF>

- Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital

<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32008L0007>

- Merger Directive history

http://ec.europa.eu/taxation_customs/business/company-tax/merger-directive_en

- Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009L0133>

- Parent subsidiary Directive history

http://ec.europa.eu/taxation_customs/business/company-tax/parent-companies-their-subsiidiaries-eu-union_en

- Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States

<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32011L0096>

- Interest Royalties Directive History

http://ec.europa.eu/taxation_customs/business/company-tax/taxation-crossborder-interest-royalty-payments-eu-union_en

- Interest and Royalties Directive

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32003L0049:en:HTML>

- Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market (ATAD)

<http://eur-lex.europa.eu/legal->

[content/EN/TXT/?uri=uriserv:OJ.L_.2016.193.01.0001.01.ENG&toc=OJ:L:2016:193:TOC](http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.193.01.0001.01.ENG&toc=OJ:L:2016:193:TOC)

- Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32017L0952>

- OECD Tax website

<http://www.oecd.org/tax/>

- Transfer Pricing Guidelines

<http://www.oecd.org/tax/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm>

- Global Forum on Transparency and Exchange of Information for Tax Purposes

<http://www.oecd.org/tax/transparency/>

- History of Tax Treaties Database

<http://www.taxtreatieshistory.org/>

- An Introduction to Tax Treaties

http://www.un.org/esa/ffd/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf

- European Union Taxation of the financial sector

http://ec.europa.eu/taxation_customs/taxation-financial-sector_en

- Common Consolidated Corporate Tax Base Proposal

https://ec.europa.eu/taxation_customs/business/company-tax/common-consolidated-corporate-tax-base-ccctb_en

TEACHING METHODOLOGY

General methodological aspects of the subject

Contact hours methodology: Activities

Students must prepare the reading material and the assignment before the corresponding session. All sessions will be always open for discussion and participation is highly encouraged.

For the sessions on substantive law, Students will be asked to bring to the sessions a copy of the relevant legislation to be discussed (OECD Model Tax Convention and Commentary, Treaty of Functioning of the European Union and Treaty of the European Union, Interest and Royalties Directive, Parent Subsidiary Directive, Anti-Tax Avoidance Directive). The professor will announce in advance the required legislation.

For the sessions on cooperation and administrative matters, Students must bring to the sessions a copy of the Consolidated Text of the Council Directive 2011/16/EU of 15 February 2011 on administrative

cooperation in the field of taxation, together with a copy of the Directive (EU) 2018/822 of 25 May 2018.

Independent study methodology: Activities

Students are expected to come to class prepared, having read all assigned material and having completed all assigned exercises.

SUMMARY OF STUDENT WORK HOURS

Activity	Number of class hours	Number of independent study hours	Total number of hours
Lecture	21	30	51
Practical class			
Debate			
In class presentation			
Individual work	8		8
Work in collaboration	8		8
Evaluation: one minute paper			
Evaluation: class test			
Evaluation: exam	3	10	13
Evaluation: exam review			
Others			
ECTS Credits:	40 hours (4 Credit)	40	80

GRADE EVALUATION AND CRITERIA – FINAL MARK Summary

Evaluation Activities	Generic Competences	Indicators	Evaluation Weighting
Individual work		<ul style="list-style-type: none"> – Application of Allocation Rules Written Assignment: 15% – Analysis and Comments on the DAC Jurisprudence Written Assignment: 20% 	35%
Work in collaboration			
Debate		<ul style="list-style-type: none"> – Proactive participation of the students in all the sessions raising questions and contributing with their views on all the topics raised during the sessions. 	5%
Class presentation			
Evaluation: one minute paper			
Evaluation: class test			
Evaluation: exam (final)			50%
Attendance			10%

