

**COURSE NAME: INTERNATIONAL FISCAL STRATEGY**

**UFV CODE:** 4371 **ECTS:** 4.5

**TYPE OF COURSE:** OP, 2C

**INTERNATIONAL CODE:** FIN4371 **YEAR:** 3

**REQUIREMENTS:** LAW4317

**OBJECTIVES:** To give students a thorough understanding of taxation on the international

level. They will learn the basic concepts of taxation and understand how they relate

to the activity of companies. Learn concepts that students will use in their professional

life. Create a fiscal-oriented mentality in the students

**COURSE DESCRIPTION:** Analysis of taxation issues in multinational and transnational

companies. Transfer prices

**BIBLIOGRAPHY:** «Convenios de doble imposición suscritos por España y disposiciones

reglamentarias», Ministerio de Economía y Hacienda, editado por Ministerio de Economía. CORDÓN EZQUERRO, T.: Manual de Fiscalidad Internacional, Instituto de

Estudios Fiscales y Hacienda. RODRÍGUEZ ONDARZA: Fiscalidad y Planificación Fiscal

Internacional, Instituto de Estudios Económicos. DE JUAN PEÑALOSA, J.L.: Fiscalidad

internacional. Convenios de doble imposición. Aranzadi

**METHODOLOGY:** Theoretical classes. Direct study of applicable rules. Case studies.

Analysis of press and publications. Students will prepare written reports (includes looking

for sources of information)

**EVALUATION:** Exams. Assignments. Stated participation and commitment. Class attendance

**PROFESSOR:** Zulema Calderón **LANGUAGE:** Spanish