

COURSE DETAIL

INTERNATIONAL TAXATION

Country

Spain

Host Institution

Pompeu Fabra University

Program(s)

International Business Economics

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Economics Business Administration

UCEAP Course Number

123

UCEAP Course Suffix**UCEAP Official Title**

INTERNATIONAL TAXATION

UCEAP Transcript Title

INTL TAXATION

UCEAP Quarter Units

4.00

UCEAP Semester Units

2.70

Course Description

This course provides an overview of the international tax system, focusing on the main elements that characterize direct and indirect taxes, and how these may interact. It analyses the importance of bilateral relations between countries and problems that may arise, such as the effects of double taxation, customs duties, and other tax figures. It examines the framework of double taxation, and both internal and external measures that exist to prevent or mitigate it. The course also examines various tax rules and regulations from an international perspective, specifically analyzing the differences between fix, proportional, and progressive taxes.

Language(s) of Instruction

English

Host Institution Course Number

21157

Host Institution Course Title

INTERNATIONAL TAXATION

Host Institution Campus

Ciudadella Campus, Pompeu Fabra University

Host Institution Faculty

Host Institution Degree

Host Institution Department

Business Management & Administration; Economics

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