

Global Taxation

UGRA_014474

Departments	Department of International, European Union and Comparative Law
Teaching Languages	English
ECTS	2
Teacher responsible	Montserrat Molina Alegre - montse.molina@esade.edu

Course Goals

By the end of the course, students should be able to:

- Identify and analyze the tax implications of personal and business transactions.
- Understand the concept of international double taxation and the main methods used to avoid it.
- Interpret and apply the key provisions of Double Tax Treaties.
- Approach taxation from a global perspective, recognizing its role in international economic and legal systems.

Previous knowledge

No prior knowledge is required. Just curiosity to understand how the different tax systems work globally.

Teaching methodology

The course is divided into three main parts:

1. Introduction to Taxation – covering basic concepts, terminology, and the role of taxation in society and the economy.
2. Model Tax Convention and International Double Taxation – exploring how countries coordinate tax rules to avoid double taxation and resolve cross-border tax issues.
3. Introduction to Corporate and Personal Income Tax – examining the key features of these taxes, with a focus on international implications.

This course is highly practical and centered around active student engagement. Rather than traditional lectures, students will work through real and simulated tax scenarios, case studies, and group discussions. These activities are designed to develop critical thinking, problem-solving, and the ability to apply tax concepts in real-world contexts. Active participation is essential and expected from all students, as collaborative learning and peer interaction are key components of the course experience.

Description

Course contribution to program

This elective helps students understand that every personal or business decision can have tax consequences—both locally and internationally. It introduces key tax terms and tools, and explores the basics of Personal and Corporate Income Tax, with a focus on how taxes work across borders. By the end of the course, students will better understand the role of taxation in today's global economy.

Short description

Global Taxation explores how taxes affect individuals and businesses in an increasingly interconnected world. Students will learn basic tax concepts and tools, and examine how Personal and Corporate Income Taxes operate both nationally and internationally. Through real-world examples and case studies, the course highlights the role of taxation in global economic systems and decision-making. No prior tax knowledge is required—just curiosity about taxes interact across borders.

Assessment

Tool	Assessment tool	Category	Weight %
In-class analysis and discussion of issues		Retake and ordinary round	25.00%
Attendance and punctuality		Retake and ordinary round	25.00%
Group project		Retake and ordinary round	50.00%

PROGRAMS

GBL24-Double Degree in Business Administration and Global Governance, Economics and Legal Order (Undergraduates: Business)

GBL24 Year 1 (Optative)

GBL24 Year 2 (Optative)

GEL19-Bachelor of Global Governance, Economics and Legal Order (Undergraduates: Law)

GEL19 Year 3 (Optative)

GEL19 Year 1 (Optative)

GEL19 Year 4 (Optative)

GEL19 Year 2 (Optative)

GEL23-Bachelor of Global Governance, Economics and Legal Order (Undergraduates: Law)

GEL23 Year 1 (Optative)

GEL23 Year 4 (Optative)

GEL23 Year 2 (Optative)

GEL23 Year 3 (Optative)

GEL25-Bachelor of Global Governance, Economics and Legal Order (Undergraduates: Law)

GEL25 Year 4 (Optative)

GEL25 Year 2 (Optative)

GEL25 Year 3 (Optative)

GEL25 Year 1 (Optative)