

Course Unit	International Commercial and Fiscal Law	Field of study	Law
Bachelor in	International Business Management	School	School of Technology and Management
Academic Year	2023/2024	Year of study	3
Type	Semestral	Semester	1
Workload (hours)	162	Contact hours	T - TP 50 PL - TC - S - E - OT 10 O -
Level	1-3	ECTS credits	6.0
Code	8487-711-3101-00-23		

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) Berta Isabel Gomes Goncalves, Nuno Filipe Lopes Moutinho

#### Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Understand the legal problems arising from private commercial relationships
2. Understand the institutional mechanisms to solve conflicts emerging from private international commercial relationships
3. Understand the basic rules governing international taxation

#### Prerequisites

Before the course unit the learner is expected to be able to:  
No pré-requisitos

#### Course contents

Private international trade law. The fundamental principles of international taxation.

#### Course contents (extended version)

1. Private international commercial law
  - The UNIDROIT principles
  - The Vienna Convention on International Sales Contracts (CISG).
2. The fundamental principles of international taxation
  - Taxation on residence and the concept of residence
  - Taxation of income from immovable property
  - Taxation of profits
  - Taxation of income from labour
  - Taxation of capital income

#### Recommended reading

1. August, R., Mayer, D., Bixby, M. (2012). International Business Law. (6th ed.). Pearson.
2. OECD (2019). Model Tax Convention on Income and on Capital 2017 (Full Version). OECD Publishing.
3. OECD (2014). Addressing the Tax Challenges of the Digital Economy, OECD/G20 Base Erosion and Profit Shifting Project. OECD Publishing.
4. Rohatgi, R. (2005). Basic International Taxation (Vol. I). Richmond Law and Tax.
5. UNIDROIT (2016). UNIDROIT Principles of International Commercial Contracts 2016. UNIDROIT Publishing.

#### Teaching and learning methods

Each module of two hours will consist on a lecture, with the aid of means of visual support, interrupted by exercises of problems solving and discussion of the exposed subjects.

#### Assessment methods

1. Written test - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%
2. Continuous assessment - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 25%
  - Intermediate Written Test - 25%
  - Practical Work - 50% (Two practical work will be carried out throughout the semester, worth 25% each.)

#### Language of instruction

English

#### Electronic validation

Berta Isabel Gomes Goncalves, Nuno Filipe Lopes Moutinho	Joaquim Agostinho Mendes Leite	José Carlos Rufino Amaro
13-10-2023	13-10-2023	20-10-2023