

DIAGNOSIS OF THE INTERNATIONALIZATION OF TEACHING TAX LAW: DIFFICULTIES AND SUGGESTIONS WHEN DOING IT IN ENGLISH

LÓPEZ ESPEJO, Julia

Contratada FPU del Área de Derecho Financiero y Tributario

Universidad de Córdoba

d42loesj@uco.es

<https://orcid.org/0000-0003-0779-984X>

URBANO SÁNCHEZ, Lucía

Profesora del Área de Derecho Financiero y Tributario

Universidad de Córdoba

d02ursal@uco.es

<https://orcid.org/0000-0002-0264-733X>

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ABSTRACT:

In this paper, a diagnosis of the current degree of the internationalization of teaching Tax Law at the University of Cordoba is conducted and the viability to impart these contents in English is also analysed. Two are the main aims of this paper. The first one is to present the difficulties we detect when teaching these courses in English and the possibilities offered for this purpose by the different compulsory subjects from the various Degrees existing at the Faculty of Law and Economics and Business Studies of the University of Cordoba. Moreover, there is a second aim: to offer new internationalization opportunities through the feasible introduction of optional subjects in the aforementioned Degrees.

KEYWORDS: internationalization, English teaching, Tax Law, International and European Taxation, opportunities and difficulties.

DIAGNÓSTICO DE LA INTERNACIONALIZACIÓN DE LA DOCENCIA EN DERECHO TRIBUTARIO: DIFICULTADES Y PROPUESTAS PARA SU ENSEÑANZA EN INGLÉS

RESUMEN:

En el presente trabajo se realiza un diagnóstico del actual grado de internacionalización de la enseñanza del Derecho Tributario en la Universidad de Córdoba y se analiza la viabilidad de la impartición de estos contenidos en lengua inglesa. Son dos objetivos los que principalmente se persiguen: un primer objetivo consistente en presentar las dificultades que detectamos en la enseñanza de nuestra materia en inglés y las posibilidades que presentan para ello las asignaturas obligatorias ya existentes en diversas titulaciones de los Grados con los que cuenta la Facultad de Derecho y Ciencias Económicas y Empresariales de la Universidad de Córdoba. Y, un segundo cometido, consistente en ofrecer nuevas oportunidades de internacionalización a través de la posible introducción de asignaturas optativas en los planes de estudios referidos.

PALABRAS CLAVE: internacionalización, docencia en inglés, Derecho Tributario, fiscalidad internacional y de la Unión Europea, oportunidades y dificultades.

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1. INTRODUCTION

The current process of internationalization in Spanish universities is due to various reasons: academic, political, and economic. In addition to adapting to the curricular requirements established by the European Higher Education Area, the internationalization of the university certifies its involvement in the construction and shaping of a new European citizenship based on global awareness¹. Ideas from other university models are considered, and the knowledge acquired by European students aims to be, to some extent, uniform and useful across all Member States. Specifically, the internationalization of Law students is a necessary pillar for their legal education, integrated into today's increasingly globalized world.

For some years now, this process of internationalization in Spanish universities has entered, following Professors DE LUCCHI LÓPEZ-TAPIA and CABRA APALATEGUI, a second phase. It is more than evident that Spanish universities have already surpassed an initial phase of internationalization based on their participation in mobility programs. Therefore, the current ideas of internationalization are focused, among some other matters we will not delve into now, on designing a comprehensive and ambitious language policy, where the essential element is the provision of teaching in English. In other words, currently, one of the most relevant pathways to promote the internationalization of universities is through teaching in English².

¹ De Luicchi López-Tapia, Y.; Cabra Apalategui, J.M. (2020). “Internacionalización de la Universidad (2.0): La enseñanza del derecho a través del inglés”. *Revista Jurídica de Investigación e Innovación educativa*, n.º 2, p. 183.

² *Ibidem*.

2. THE NECESSITY OF THE INTERNATIONALIZATION OF TAX LAW AND THE PROFITS OF TEACHING IN ENGLISH

Concretely, the aim of this paper is to present the main difficulties and opportunities that we find in the internationalization of Tax Law -a field of Law in which the authors of this paper teach- when this internationalization is carried out in a language that allows communication throughout the world, such as English.

To that end, this paper will essentially be divided in two distinct parts: on the one hand, we will present the difficulties we have detected in teaching our courses in English and the possibilities offered by the compulsory subjects already existing in the various Degrees of the University of Cordoba. On the other hand, we will move the focus to the new internationalization opportunities through the possible introduction of new elective courses in the curriculum of the Degrees offered by the Faculty of Law and Economics and Business Studies.

Nonetheless, first of all, it is pivotal to start from the idea that the internationalization of Tax Law through the study of European Union Law and the international aspect of the subject is currently inevitable since “the absolute enclosure in the national legal system has no place in the current context of globalization”³. Furthermore, teaching the contents from this perspective proves to be suitable since this area of Law “is a discipline, young in terms of dogmatic elaboration, very dynamic, constantly evolving (and in a permanent state of reform), closely linked to the transformation and development of the economy in a broad sense (public/private, business models of companies) and to the different economic facts, highly influenced by political, social and even religious factors”⁴.

Indeed, the current context “requires university students to develop the capacity to adapt to a global and highly interconnected environment. The labour market is expanding beyond national borders, and it is necessary to prepare our students for the challenges that this new environment generates in their training. From the market's own perspective, internationalization increases their employability and makes them more competitive”⁵.

That is precisely why it is essential, as CUBERO TRUYO advises, to make students understand that “national legislation nowadays has no choice but to reflect realities that go beyond our territorial scope (with examples such as the taxation of income obtained abroad or the taxation of distance purchases on specialised platforms for VAT purposes)”⁶.

Furthermore, the combination of this internationalization with the teaching of contents in English is ideal since our courses are taught in the last years of the

³ Cubero Truyo, A. (2022): “Fiscalidad y educación. Pautas básicas para una enseñanza del Derecho Financiero y Tributario que genere conciencia fiscal”. *Revista de Educación y Derecho*, n.º 26, p. 25.

⁴ Calderón Carrero, J. M. (2015): “El valor formativo del enfoque internacional y comparado para la enseñanza del Derecho Tributario del siglo XXI”, in Agulló Agüero, A.: *La internacionalización de la investigación y de la docencia universitaria del Derecho Financiero y Tributario. III Reunión de Profesores de Derecho Financiero y Tributario*. Documentos-Instituto de Estudios Fiscales, n.º 2, p. 53.

⁵ Belando Garín, B. (2016): “La enseñanza del Derecho en inglés: *lost in translation*”. *Actualidad Jurídica Iberoamericana*, n.º 4.bis (extraordinario), p. 409.

⁶ Cubero Truyo, A. (2022): “Fiscalidad y educación. Pautas básicas para una enseñanza del Derecho Financiero y Tributario que genere conciencia fiscal”, cit., pp. 24 and 25.

Degrees, where many of our national students begin to consider international mobility as an option or have just experienced it⁷. Moreover, it generates prominent benefits for both students and professors.

In regard to the national students, teaching in English may result beneficial either as a training to be taught, in the near future, in a foreign language within the framework of mobility programmes, such as, Erasmus+ programmes, or as a way to keep the knowledge and skills acquired once they have returned from their experience abroad. On the other hand, teaching in English may result attractive to international students who are considering studying in our country⁸, not only because it could facilitate contents comprehension, but also because it would serve to better integrate students from other countries into our university community.

Regarding the professors, teaching in English entails learning and perfecting legal English which, on the one hand, has a positive effect on their teaching activity insofar as it encourages them to teach in foreign universities. On the other hand, it also nurtures their research career, as it may be a good incentive to publish in English or to participate frequently in international meetings and conferences held in English and which allow professors to establish or consolidate collaborative relationships with researchers from other countries.

3. DIFFICULTIES AND POSSIBILITIES OF TEACHING THE CONTENTS OF COMPULSORY COURSES IN ENGLISH

Notwithstanding the above, we must recognise that teaching the contents of Tax Law in English faces similarly difficulties in its implementation. An initial difficulty, or rather an initial requirement, which does not come strictly from the legal field, is that it requires sufficient knowledge of the language both on the part of students and professors. Regarding students, at least, they should have a level of English equivalent to B2, since, on the contrary, the correct following of the subject, which requires note-taking and oral and written communication in this language, might not be feasible. In regard to professors, at least, they need to have a level of English equivalent to C1 and to undergo continuous training to ensure that they maintain this level⁹.

A second difficulty encountered is not unique to Tax Law, but to most fields of Law since it lies in the national nature of the regulations of which it is composed.

⁷ *Ibidem*, p. 25.

⁸ As GONZÁLEZ-CUÉLLAR SERRANO states, “in order to sign agreements that facilitate the departure of our students, it is of significant importance that Spanish universities offer courses in English that are attractive to foreign students. When such an offer is made, it is found that foreign students overwhelmingly tend to choose subjects in English” [González-Cuéllar Serrano, M.^a L. (2015): “La internacionalización de los estudiantes de Derecho”, in Agulló Agüero, A.: *La internacionalización de la investigación y de la docencia universitaria del Derecho Financiero y Tributario. III Reunión de Profesores de Derecho Financiero y Tributario*. Documentos-Instituto de Estudios Fiscales, n.º 2, p. 49].

⁹ On this issue, see Villca Pozo, M. (2015): “Formación docente en el ámbito del inglés jurídico para la docencia e investigación”, in Agulló Agüero, A.: *La internacionalización de la investigación y de la docencia universitaria del Derecho Financiero y Tributario. III Reunión de Profesores de Derecho Financiero y Tributario*. Documentos-Instituto de Estudios Fiscales, n.º 2, p. 117, which describes the benefits that the training courses in legal, economic and business English, organised continuously for four academic years by the Training Commission of the Teaching Innovation Group from the Faculty of Legal Sciences of University Rovira i Virgili.

The complexities of teaching Law in English lies in the fact that “Law is based on a structure of categories from which a web of relationships is woven, resulting in a system of rules [...]. This solution is contingent and changing, different from one society to another and from one time to another within the same society”¹⁰.

For this reason, we are aware that not all the contents we teach currently in our courses are likely to be transmitted to students in English, as we believe that a proper internationalization is not merely a matter of translation of the Spanish tax legislation studied in these courses¹¹.

In particular, the compulsory course “Tax Law I”¹², taught in the second year of the Degree in Law and in the fourth year of the Double Degree in Law and Business Administration and Management, is aimed at learning the basics of the General Part of Tax Law, i.e. it deals with the study of, among other aspects, the elements which are common to all taxes and the basic notions related to the procedures for the application of taxes and their review.

After the carried-out diagnosis on the occasion of this work, we have detected that teaching this course in English is primarily complex since it implies a thorough studying of Spanish General Tax Law. Thus, the regulations, the jurisprudence and the doctrinal articles which are handle in this subject are in Spanish. Moreover, in certain cases, there are not exact equivalents of some legal terminology in other legal systems. By way of illustration, we could exemplify that in the English-speaking field, the term *tax* would be equivalent to what in Spanish tax system is *impuesto*, one of the three types of existing *tributos*, following the classification of art. 2 from Spanish General Tax Law¹³. Nonetheless, “in the French tax system, the term *taxe* is commonly used to refer, generally, to any coercive public economic benefit of a tax nature, without differentiating, as is the case in our system, between different types or classes of taxes”¹⁴.

For this reason, we only consider it feasible to teach entirely in English contents related, for instance, to the role of international treaties in the system of sources of Spanish Tax Law and the principles derived from European Union Law, which are certainly fundamental in the development and application of Spanish Tax Law¹⁵.

¹⁰ Ibáñez Marsilla, S. (2012): “La evaluación de los estudiantes en el PIE *Enseñanza del Derecho en Inglés* de la Facultad de Derecho”. @*tic. Revista d'innovació educativa*, n.º 9, p. 153.

¹¹ The same opinion shares BELANDO GARÍN, to whom “the professor's effort is therefore not simply to 'translate', but to translate into English the idea of an institution which may not exist, or which may differ significantly” [Belando Garín, B. (2016): “La enseñanza del Derecho en inglés: *lost in translation*”, cit., p. 414].

¹² The objectives and contents of the aforementioned course can be consulted at: https://www.uco.es/eguiado/guias/2023-24/100061es_2023-24.pdf (last consulted on 20 September 2023).

¹³ Ibáñez Marsilla, S. (2012): “La evaluación de los estudiantes en el PIE *Enseñanza del Derecho en Inglés* de la Facultad de Derecho”, cit., p. 153.

¹⁴ Jabalera Rodríguez, A. (2005): “La financiación de los entes locales en Francia: recursos tributarios de sus municipios”, in Casado Ollero, G.: *La financiación de los municipios: experiencias comparadas*. Dykinson, Madrid, p. 515.

¹⁵ Calderón Carrero, J. M. (2015): “El valor formativo del enfoque internacional y comparado para la enseñanza del Derecho Tributario del siglo XXI”, cit., p. 54.

On the other hand, the course “Tax Law II”¹⁶, compulsorily taught in third year of the Degree in Law and in fifth year of the Double Degree in Law and Business Administration and Management, deals with the different taxes which are part of our tax system. This course offers greater possibilities for internationalization and teaching of contents in English. The said contents would focus primarily on the indirect taxation and, more precisely, on the study of the Value Added Tax, due to its strong harmonisation at European Union level.

Without prejudice to the above, we do not believe it is appropriate to study in English the Spanish legal regulation of the Value Added Tax, but rather the main guidelines of the Council Directive 2006/112/EC of 28 November 2006 on the common system of Value Added Tax, since these are common to all Member States. Likewise, the concepts are autonomous. These do not deal with the national legislation in line with the aim of the VAT Directive, which is to ensure that the common system of VAT is based on a uniform definition of taxable transactions. For this reason, the use of a glossary of terms would be useful.

This would be especially helpful for Erasmus students, who could even take the exam in English. This would ease the difficulty encountered -by those who do not have a high level of Spanish- in writing the final exam of a subject such as this, which does not lend itself very well to oral assessment due to its markedly practical nature.

On the other hand, the internationalization of the contents of this course in English would also be beneficial for national students insofar as they could improve their employability, especially in terms of jobs related to international trade.

4. NEW OPPORTUNITIES IN THE INTERNATIONALIZATION OF TAX LAW THROUGH THE INTRODUCTION OF ELECTIVE COURSES

4.1. First opportunity for internationalization: an elective course on “International and European Taxation”

There is no doubt that teaching in English plays a fundamental role in the internationalization of the university. It not only fulfills the basic objective of achieving a general linguistic competence for Spanish students but also allows foreign students participating in mobility programs and choosing the University of Cordoba as their destination to access courses. This improves the number of possible validations between the home university and the host university, ultimately resulting in greater and better internationalization of the University. Therefore, the authors of this work have attempted to diagnose the teaching of Tax Law subjects from the perspective of internationalization. As a result, we propose two elective courses that could be entirely taught in English.

As stated above, the fact that international mobility actions of students from various European universities are very common, and that Spanish universities are a clear destination for foreign students, is a compelling reason to introduce and

¹⁶ The teaching guide of this subject can be found in: https://www.uco.es/eguiado/guias/2023-24/100062es_2023-24.pdf (last consulted on 20 September 2023).

promote the Europeanization and internationalization of Tax Law within the University of Cordoba.

Regarding the possibility of internationalizing the teaching of Tax Law, a recommended option would be to introduce some elective courses in the curriculum of the degrees offered by the Faculty of Law and the Faculty of Economics and Business Studies. These elective courses, due to their content, could be taught in English.

In this regard, in a significant portion of the curriculum for the Degree in Law in Spanish universities, elective courses within the field of Tax Law are dedicated to international taxation. Therefore, considering that the University of Cordoba currently does not offer any taxation-related course taught in English, the first proposal we present here pertains to the course “International and European Taxation”. There are several reasons why its introduction would be advisable and beneficial. Specifically, we would like to highlight three reasons.

Firstly, as mentioned, this course is structured in a way that facilitates its complete teaching in English, promoting the internationalization of Tax Law education and providing easier access to foreign students who wish to enrol in it.

Secondly, it is a course offered in many Spanish universities, making it not a novelty but rather a necessity for the University of Córdoba to include this course in its curriculum.

Lastly, and perhaps most importantly, this course is not only offered in other Spanish universities but also in many European universities from which foreign students in our Faculty come. Through our Department's recognition activities of courses among European universities, we have observed that in many countries such as Italy, Poland, or Lithuania, the course on “International and European Taxation” is offered. However, often, it cannot be validated against any of the courses offered here. Therefore, the implementation of this elective course would not only benefit the education of Spanish students, enhancing their knowledge in tax matters but also that of foreign students. They would achieve more course validations and, through this elective subject, receive legal education with an International and European character, applicable also in their home country.

Although the study of International Tax Law would be conducted, in part, from the perspective of the Spanish tax system, the central focus of the course would be on the study of international and European regulations that impact tax obligations with an international aspect.

The approximate content of the course would be as follows:

- Basic concepts of international taxation.
- Non-Resident Income Tax.
- Allocation of taxing rights in Double Taxation Conventions.
- European Union Tax Law.
- Automatic exchange of information and mutual assistance.

In sum, the objective of this course would be to learn the principles of international taxation, especially the taxation of non-residents, treaties to prevent double taxation, and the effects of European taxation. To achieve these objectives,

the course would be divided into lectures and seminars. The seminars would involve the analysis, study, and resolution of cases, which would later be explained and orally defended in class.

4.2. Second opportunity for internationalization: an elective course on “Human Rights and Taxation”

Secondly, the elective course we propose is perhaps less necessary than the first, but it is still an interesting possibility to consider. It would be a course on “Human Rights and Taxation in the European Union” where fundamental rights contained in the Charter of Fundamental Rights of the Union and the European Convention on Human Rights would be studied. The study of these rights and principles, both substantive and procedural, contained in these normative texts, would be done through tax law-related cases. It would be crucial to study and analyze the case law that emanates from the Court of Justice of the European Union and the European Court of Human Rights in this regard, as they are the main interpreters of these normative texts.

This second course we propose could be conceived as an elective course or perhaps as an extension program, a form of education that certifies learning outcomes linked to short-term training activities. This option is viable due to the predominantly practical nature of the course, based on the study, analysis, and resolution of practical cases involving fundamental rights recognized in supranational normative texts within the tax context. These rights are further elaborated by the doctrine of supranational courts.

Thus, the objectives pursued by this course would be:

- To understand various Fundamental Rights and Principles: to gain knowledge about different Fundamental Rights and Principles outlined in supranational texts (specifically, in the Charter of Fundamental Rights of the European Union and the European Convention on Human Rights) that may have implications in tax-related legal relationships.
- To analyse jurisprudence: to analyse and study jurisprudence from the Luxembourg and Strasbourg Courts regarding these rights and principles by approaching practical tax-related cases that have been brought before these Courts.
- To compare European and Constitutional application of Fundamental Rights: to conduct a comparison between the development and application of Fundamental Rights at the European level and the Constitutional level to identify the most striking and significant divergences or convergences that may exist between supranational courts (especially the European Court of Human Rights) and national courts (concretely the Spanish Constitutional Court).

5. FINAL REMARKS

Within a university that constantly strives for internationalization, teaching in English is a determining factor. The objectives of teaching in English in the legal field focus, in addition to acquiring language skills, on European and global integration, expanding the educational offerings for Spanish university students, and promoting and facilitating agreements and validations between European universities. This way, Spanish universities in general, and the University of Cordoba in particular, can become a powerful hub for foreign students.

In particular, the combination of the internationalization of Tax Law contents with the teaching of the same in English brings interesting benefits for both students and professors. Nonetheless, this teaching in English finds real difficulties for its implementation, especially, regarding the contents of the compulsory courses. Difficulties which respond to the certainty that an adequate internationalization of the subjects does not consist of the mere translation of the Spanish regulations, but which, ultimately, do not cancel out any possibility of teaching in English. The solution is to teach in English only those contents whose vehicular language is English because they derive from the European Union Law or International Treaties.

Considering the planning of teaching Tax Law at the University of Cordoba, it appears that opting for the creation of elective courses, such as those outlined in this work, which can be taught in English, is the optimal approach to achieve the internationalization of teaching in the tax field. This positions us alongside the curriculum of other Spanish and European universities as an attractive and modern educational institution that aligns with the current demands and expectations of students and the job market.

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