MASTERS DEGREE PROGRAMME IN INTERNATIONAL AND EUROPEAN TAXATION

Presentation

The internal vision that has been traditionally used to analyse the juridical institutions nowadays is overcomed, mainly in those sectors (such as Tax Law) that have an important incidence on productive factors and trade relations, justifying the need to modify the perspective that is used to study the taxation phenomenon, it is a change that, especially in Spain, is needed in order to answer two issues that have motivated the insufficiency of a internal legal and fiscal analysis: the economic globalization and the integration into the European Single Market.

The opening-up process that the Global Economy has suffered in the last twenty years (due to factors such as development of new technologies, interconnection of the financial markets, economic activity deregulation or the liberalisation of capital, goods and service movements) guide us to the confirmation that, at the present time, there is only one global market able to create issues and problems in the tax field, such as distribution of tax sovereignty or the fight against tax fraud and tax evasion, problems that will not find a sufficient response through an unilateral measure.

With regard to the second referred question, nobody is not aware of the integration of our country in a supranational organization with a regional character, characterised by a single market that allow the free movement of production factors (goods, services, persons, capitals and payments) and it has a own juridical system in order to guarantee its full effectiveness. This integration causes an important modification of our tax system characterised by the repetition of common rules in different taxable sectors (mainly in indirect tax) and setting limits on our national tax policy even in those aspects with a historic notion of sovereignty (for example in the case of direct taxation where the European Court of Justice and de European Commission have decided to act).

In this context, characterised by a growing complexity of the source of law and the plurality of persons with ability to intervene in the Fiscal sector, is where our Master's Degree in International and European Taxation is inserted, its execution is suggested in order to complete the vision that the tax phenomenon causes in some postgraduate students, examining this matter with an international and european perspective, approach that has an evident interest in three different ways:

- **Academic**, this Master's Degree will expand the knowledges that the students have in tax law after finishing their degree, sharing a fiscal global vision higher than the internal one.
- **Scientific**, this Master is a great opportunity to analyse from a critic perspective the principles and classic schemes in taxation, suggesting and creating new tax principles and tax models appropriate in a global economy.
- **Professional**, this Master creates professionals able to make an integral analysis about facts with particular importance in taxation and to make practical solutions in order to resolve complex cases characterized by

the concurrence of rules and norms from different countries, due to the need derived from the internationalization of our companies.

There are some benchmarks and aspects that attest the Master's Degree in International and European Taxation, but it should be emphasized the coincidence, temathical and methodological, with anothers graduate programme that are thaugh by others prestigious european international Universities, such as University of Bologna - Scuola Europea di Alti Studi Tributari (Master's Degree in European and International Tax Law), University of Maastricht (LLM in International and European Tax Law), Ghen University (Master in International and European Fiscal Law), Vienna University of Economics and Business (Postgraduate International Tax Law), Leiden University - International Tax Center (Advanced LLM in International Tax Law), European Tax College (Master of Laws in European and International Taxation), Catholic University of Leuven (Master of Laws in European and International Taxation), University of New South Wales (Master of International Taxation), University of Florida Levin College of Law (LLM in International Taxation) or New York University School of Law (LLM in International Taxation).

Through this Master, the University of Castilla-La Mancha and the International Center of Fiscal Studies pretend to adapt the programme offered to the needs derived from our integration into the European Higher Education Area through a design of an official educational title that is recognized in all of the Member States of the European Union and moreover this Master's Degree is characterized by allow the students to adapt their training according to their academic or professional vocation.

Professional

The Externship agreements signed with prestigious law firms (Garrigues Abogados y Asesores Tributarios, Broseta Abogados, Mülchi & Asociados Asesores Jurídico-Tributarios Internacionales, Iberameric Consulting y Ecualia Estudios) allow the students a first contact with the professional world, allowing the application their communicative skills and showing the importance of the teamwork, with the sole aim of aiding their insertion in the labour world.

Researcher

The methodology modole allows students to achieve the necessary competences to develop a research task with a technical and scientific character, this will be very important for those students who are interested in developing a reserch activity in order to achieve the PhD title.

The formative activity of this Master is closely linked to the development of a great number of research and educational projects about International and European Taxation, where the members of the Taxation and Fiscal Department of the University of Castilla-La Mancha take part. Some of these projects are:

Project Title: "The Impact of European Union La won the Power of Taxation of Members States" (200100-LLP-1-2011-1-ES-AJM-MO)

Funding Entity: European Commission (Jean Monnet Programme)

Participating Entities: University of Castilla-La Mancha

Duration: 01/09/2011 - 31/08/2014

Character: European

Main Researcher: Moreno González, Saturnina

Project Title: "Tax Information Exchange Mechanism: regulation and operation in International and European Taxation" (Ref. DER 2009-10199) **Funding Entity**: Ministry for innovation and Science (I+D+i National Plan)

Participating Entities: University of Castilla-La Mancha

Character: National

Main Researcher: Collado Yurrita, Miguel Ángel

Project Title: "Taxpayer Tutelage in European Law" (Ref. PEII11-0039-

8631)

Funding Entity: Consejería de Educación, Ciencia y Cultura de la Junta de Comunidades de Castilla-La Mancha (Proyectos de investigación Científica y

Transferencia Tecnológica)

Participating Entities: University of Castilla-La Mancha

Character: Regional

Main Researcher: Collado Yurrita, Miguel Ángel

Project Title: "Current trends in Tax Fraud Fight: perspective in national,

comparative and european Law"

Funding Entity: Consejería de Educación y Ciencia (Plan Regional de Investigación Científica, Desarrollo Tecnológico e Innovación de la Junta de

Comunidades de Castilla-La Mancha)

Entidades participantes: University of Castilla-La Mancha

Duration: 01/09/2008 - 31/12/2010

Character: Regional

Main Researcher: Collado Yurrita, Miguel Ángel

Dissemination of the activities and related news:

Careers Day

First Edition: Openning Date

Visit to the Permanent Representation of the European Commission and

European Parliament in Spain European Fiscal Studies's Day

Concession of the Project "The Impact of European Union Law on the Power

of Taxation of Member Sitates"

Scholarship offered by the Regonal Government of Castilla-La Mancha

Third Edition: Opening Day Fourth Edition: Opening Day

Seminar: Internal Market and the applicability of Law in EU

Seminar: European Freedom and Financial Autonomy

Goals and competences.

The master's degree in International and European Taxation seeks to offer to the students a high quality specialized education in the international and european taxations field, this lets the students to get the knowledges and skills needed in order to develop their task (professional or academic) in a very complex law sector due to the plurality of parties participating in the implementation of the regulatory rules, as well as by the multiplicity of the legal instruments that have to be taken into consideration in order to handle a concrete situation or case and by the constant amendments over those legal instruments.

For the purpose of achieving the general goal, described above, the Tax Law Department proposes to carry out a training action that is not limited to the mere transmission of the technical knowledges about international and european taxation in order to be applied by the student, but also pursues the performance of the competences acquired through an action that pretends to sensitize the student with an ethical use of those competences, acting in accordance with the Codes of Good Practice and according to the fight against the Tax Fraud existing in the international, european and national context.

In addition to this general goal, the six modules that integrate the Master's Degree in International and European Taxation pursue the achievement of goals with a specific character that are coherent with the professional or academic vocation, transferring to the student a precise knowledge in international and european taxation, promoting the development of different skills that are essential in their future labour activity, in the business sector or in the scientific research likewise.

Competences

| Code | Description |
|------|---|
| E1 | To handle the terminology used in International and |
| | European Taxation. |
| E10 | To resolve complex cases through the application of the |
| | national european and international legislation. |
| E11 | To detect situations or practices in side the national and |
| | international rules against of the European Law. |
| E12 | To create coherent solutions to situations that do not fall |
| | under the law through the application of the European |
| | principles. |
| E13 | To know the current trends in European taxation. |
| E14 | To act in accordance with the Codes of Good Practice in the |
| | field of fight against tax fraud and tax evasion in the |
| | european context. |
| | To provide coherent solutions to situations without |
| E15 | regulation through the application of the theories and |
| | principles on international and european taxation. |
| E16 | To act in accordance with the Codes of Good Practice in the |
| | field of fight against tax fraud and tax evasion in the |
| | european context. |
| E17 | To know the current trends in International and European |
| | taxation. |
| E18 | Capacity to offer original and novel proposals in the |
| | resolution of key questions in matters related to |
| | International and European Taxation. |
| E19 | To apply the research methods in legal sciences, in |
| | general, and in tax science in particular. |
| E2 | To resolve conflict situations between legal rules from |
| | different hierarchy levels. |
| | To know the main bibliographical sources used in |
| E20 | International and European Taxation. |
| | To use the legal database with relevant information about |
| E21 | International and European Taxation. |
| E22 | To understand the methodological singularities in |
| | International and European Taxation. |
| | To structure the scientific work in an orderly and coherent |
| E23 | way. |
| E3 | To resolver complex cases with the application of different |
| | international and national tax norms. |
| E4 | To design useful structure in order to maximize the tax |
| | saving through a cross-border activity. |
| E5 | Capacity to make decisions in order to chose the best |
| | jurisdictions where make a determined investment. |
| E6 | To know the current trend in International Taxation. |
| E7 | To act in accordance with the Codes of Good Practice in the |
| | field of fight against tax fraud and tax evasion in an |
| | international context. |
| го | Capacities to collect and draw relevant tax information in |
| E8 | order to make tax decisions. |
| | |

| E9 | To understand the legal and tax framework that determine the realization of economic activities in a globalize context. |
|----|--|
| G1 | Capacities to apply the theorist and methodological knowledge's that have been acquired in the problems resolutions in a new or Little-known fields in side of biggest contexts (or multidisciplinary) related to their fields of study. |
| G2 | Capacity to integrate knowledge and to face the complexity of build opinions or ideas bases on incomplete or limited information. |
| G3 | Capacity to integrate in their professional activity an ethical and socially responsible behaviour. |
| G4 | Capacity to express their conclusions, their reasoning and reasons, to a specialized and not specialized audiences, in a clear way without ambiguities. |
| G5 | Capacity to apply the theorist and methodological knowledges that have been acquired in the elaboration of creative and novel ideas in a academic context. |
| G6 | Capacity to apply the mass media technology (TIC) in the academic programme. |
| G7 | Capacity to manage, analyse and synthesize complex sets and different data and documentary sources. |
| G8 | To achieve learning skills that allow the student to study in an autonomous or self-directed. |

Recommended Applicant's profile

Recommended profile

The Master's degree in International and European Taxation is especially recommended for those students who hold a Bachelor Degree in Law, Business Administration, Economic Sciences, Management in Public Administration and Labour Relationship, being especially recommended for graduate students in Law and Business Administration, and it is advisable to hold a basic knowledge about the institutions which set-up the Fiscal System of their country, as well as a knowledge of foreign languages.

Number of training post:

20 posts.

General Access Conditions

In general according to the article 16 of RD 1393/2007, october 29, por el que se establece la ordenación de las enseñanzas universitarias oficiales, it will be mandatory to hold one of the following titles in order to be able to study a official Master's Degree:

- An official Spanish Bachelor Degree
- Academic Certificate/Title issued by an Educational Institution in the European Area of Higher Education that allow the student to Access to this official Master's Degree.
- Academic Certificates of higher education from outside of the European Area of Higher Education. In this case it would be necessary the homologation to a official Spanish Bachelor Degree program. If the student does not hold the homologation, the University of Castilla La Mancha will check that these studies correspond to equivalent education level according to the official university Spanish certificates and these allow the student, in the country where the Academic Certificate was issued, to access to a Master's Degree. In this case, it would be necessary to ask for an Authorization to the Rector of the University of Castilla-La Mancha.

Specific Access Criteria:

The admission will be made by the Academic Commission of the Master's Degree, this Commission will chose the students between those who hold a Bachelor Degree in Law, Business Administrations, Economic Sciences, Management in Public Administration and Labour Relationship, this will be the result of the selection process fulfilled among the students who make the inquiry and the pre-enrolment in the stipulated time period.

According to the Real Decreto 1393/2007, de 29 de ocubre, por el que se establece la ordenación de las enseñanzas universitarias oficiales (modificado por el Real Decreto 861/2010, de 2 de julio) it is possible for the students, who hold a title of *Diplomado*, to access to the Master's Degree with some complementary training or educational requirements that the University could establish. In this regard, the Academic Commission, referred above, has establish that the students who hold a *Diplomado* Title can access when they fulfil some of the following specific requirements:

- a) Hold a Grado Title as a consequence of carrying out, a part from the Master's Degree's credit offer and without being part of its academic programme, an adaptation course in order to obtain the Grado title referred above.
- b) Take, simultaneously and part of the Master's Academic offer, the following formative complement corresponding to some Bachelor Degree in Law's subjects:
- a. 35312 Tax Law (9 ECTS)
- b. 35322 Tax Law II (6 ECTS)
- c. 35347 European Tax Law (4,5 ECTS)
- d. 35375 Tax Proceedings (4,5 ECTS)
- e. 35318 European Union Law

Selection Criteria

The Academic Commission of the Master's Degree will value the following aspects:

- Transcripts and Academic record
- Profile and the suitability of the preliminary training with regard to the academic programme of the Master's Degree. It will be valued preferably the students who hold a Bachelor Degree in Law and/or Business Administration, and those who have preliminary knowledge in taxation.
- Another academic o formative merits (postgraduate, other qualifications, Congress, ...)
- Publication
- Professional experience
- Languages

Pre - enrolment and enrolment

| UCLM Master's Degree | | | | | | |
|----------------------|--|--|--|--|--|--|
| Pre-enrolment Dates | | | | | | |
| Pre-Enrolment | First deadline: from 7 April to 30 June | | | | | |
| | Admissions List: from 11 July | | | | | |
| | | | | | | |
| | Second deadline: from 21 July to 5 September | | | | | |
| | *This second deadline will open only if there are some | | | | | |
| | vacant posts. | | | | | |
| | Admissions List: from 17 September | | | | | |

The pre-enrolment enquiry will be made through Internet, the student will have to up-load the mandatory documentation in Pdf. forma into the online application.

Documentation needed in order to formalize the pre-enrolment.

Students with national university studies or with a foreign university title homologated by Spansh Ministry of Education (MECD):

- Official transcript with the general average scored (from 0 to 10, or from 0 to 4). (Certified Copy).
- University title or certification/receipt that prove the enquiry to the official.

Where appropriate, accreditation of homologation for foreign titles homologated in Spain. (Certified Copy)

- Curriculum Vitae and another documents that the students could consider that support their candidature.
- Copy of the identity card. (Certified Copy)

(The students who have done their university studies, that allow to access to this Master's Degree, in the University of Castilla-La Mancha will be exempted to attach the above documents to the Master's enquiry).

Students with higher foreign education without homologation (*): In addition to the documents referred above, the students will have to submit:

- Authorisation request to the Rector
- Certification, issued by the competent foreign Ministry in higher education or by the appropriate University, that accredit that the title allow to the student to access to a Master's Degree in the country where that education was taken or where that certification was issued.

(The access by this way does not imply, in any case, the homologation of the foreign title nor the recognition of this in others different effects for the purpose of taking the Master's Degree).

(*) All the documents have to be submitted duly legalized, and where appropriate with an official translation into Spanish.

Observations:

- 1. Before submitting the pre-enrolment it is advisable to go through the different parts of this web site, mainly to the "Recommended Profile" in order to know the specific admission requirements.
- 2. The admission to this Master will only take place if all of the access requirements are fulfilled.
- 3. The admission will have a conditional character until the final enrolment formalization; date where the student will have to submit the original documents for collation.

Enrolment

If you have been admitted, the enrolment has to be formalized through the Internet (download the auto-enrolment instructions), in the following date:

| Master's Degree | | | |
|-----------------|--|--|--|
| Enrolment Dates | | | |
| Enrolment | First Deadline: from 21 to 25 July | | |
| | Second Deadline: from 22 to 26 September | | |

Your enrolment will be formalized after submitting to the competent Unidad de Gestión de Alumnos, before 30 October, the originals and copies of the documents and certifications that were used in the pre-enrolment, in order to check the veracity of the access requirements. Otherwise, the enrolment will be nullified or cancelled ex officio.

Credit recognition

If you wish to ask for a academic credit recognition you have to select the part payment when you make the enrolment through the Internet, in order to be able to do the credit recognition request after submitting it. Download the form.

Support and Guidance

During the Master's Degree in International and European Taxation some specific actions will be taken in order to support and guide the students, some of these actions are, for example:

- New Students reception day

At the beginning of each the Academic Year a Reception Day take place in order to transmit to the student among others: a general explanation of the academic programme, coordination methods and evaluation methods that will be used during the academic year and the different ways that students can use in order to contact the staff responsible of the programme in the case of doubt or incidence, as well as a general explanation of the material resources and services that the University oferts to students in each Campus where the Master's Degree takes place.

Tutorial Action Plan

This Plan allow to perform an on-going follow-up about students' progression and needs, not only through the resolution of academic doubts (that will be resolved by the competent professor), but also through the establishment of a relation that allow to the tutor know in a directly way all the incidences, questions or points that have to be improved from the student's point of view, trying to give a rapid response and reporting to the Coordinator those issues that could be relevant with a general character or in order to be assessed for the forthcoming academic years.

- Externship Counselling Plan

This plan allows to establish a direct relationship between the students who opt to do an externship, their academic tutor and their tutor in the company where the externship will take place. In the context of this plan, a meeting day is celebrated in order to introduce students to their tutor, it will be previous step towards a great relationship that allow to establish open channels of communication that will be useful in order to know the incidences that arise during the externship.

- Follow-up Day for Graduates/Old students

This day allow us to keep offering support and guidance to our graduate after achieving the Title, as well as to collect information about their professional career and the roll that the Master's Degree has played in it. This Day will be used to gather the suggestions in order to improve the Master's Degree in International and European Taxation.

These counselling activities are added to those general activities established by the University of Castilla-La Mancha, including the counselling services granted to students with specific educational needs.

In this regard, our University is concerned about the problems that are faced by those persons who suffer a determined kind of disability in their incorporation to the university Word, for this reason, the university has launched the Service to the Disable Student (SAED), service that want to resolve those difficulties through the support elements required in order to give a tailored solutions to each students. The information about this service is in the following web:

http://www.uclm.es/organos/vic_estudiantes/saed/intro.html.

We are aware of the importance of a comprehensive vision of students, for this reason the Vice-Rector for Students has created the Educational Psychology Service (SAP) in the different Campus of our University. In these Campus, in addition to a personalised assistance, students could participate in the different workshop organized by this Service, for more information and details check the following website: www.uclm.es/organos/vic_estudiantes/atencionPsicologica.asp.

Curriculum

Access to the Academic Guide (Link)

| Module | Subjects | Character | ECTS |
|---|--|------------|------|
| | General Principles and source of the International Tax Law | Compulsory | 6 |
| International Taxation | Problems and current trends in International Taxation | Compulsory | 6 |
| | Taxation of Spanish investment abroad | Compulsory | 6 |
| | Taxation of the foreign investment in Spain | Compulsory | 6 |
| Capita Selecta in International and European Taxation | Capita Selecta | Compulsory | 6 |
| European Taxation | European Tax Principles and the incidence among the national tax systems | Compulsory | 6 |
| | Tax Harmonization and current trends in European Taxation | Compulsory | 6 |
| Externship | Externship* | Optional | 6 |
| Methodology | Methodology** | Optional | 6 |
| Final Master's Final Master's Thesis Thesis | | FMT | 12 |

All of these subjects that set up this Curriculum are taught in all the Campus (Albacete, Ciudad Real, Cuenca y Toledo), being developed by videoconference.

These subjects, except the optional "Externship" (*) and "Methodology" (**), are common to all students, independently of the chosen vocation (professional or academic).

- (*) Students that opt for the professional option have to course the subject "Externship".
- (**) Students that opt for the academic option have to course the subject "Methodology".

Evaluation Dates 2014/2015

Regular Exam of the First Semester

- General Principles and source of the International Tax Law: 14/10/2014
- Taxation of Spanish investment abroad and Comparative Law: 04/11/2014
- Taxation of the foreign investment in Spain: 25/11/2014
- Problems and current trends in International Taxation: 08/01/2015
- Capita Selecta: 03/02/2015

Regular Exam of the Second Semester / Annual Exams

- European Tax Principles and the incidence among the national tax systems: 24/02/2015
- Tax Harmonization and current trends in European Taxation: 24/03/2015
- Methodology: 30/04/2015Externship: 02/06/2015
- Final Master's Thesis: 16/07/2015

Extraordinary Exams of First and Second Semester and Annual Subjects: from 9 to 27 June 2014.

- Final Master's Thesis: 22/10/2015

Faculty members

Professors

- PhD. Miguel Ángel Collado Yurrita
- PhD. Adriano Di Pietro
- PhD. Philippe Marchessou
- PhD. Jacques Malherbe
- PhD. Alfredo García Prats
- PhD. Adolfo Martín Jiménez
- PhD. Fernando Fernández Marín
- PhD. Pablo Chico de la Cámara
- PhD. Pedro Manuel Herrera Molina
- PhD. Gracia María Luchena Mozo Dra. Dña. María Esther Sánchez López
- PhD. Pedro José Carrasco Parrilla
- PhD. José Alberto Sanz Díaz-Palacios
- PhD. Gemma Patón García
- PhD. Saturnina Moreno González
- PhD. Francisco José Nocete Correa
- PhD. Francisco Miguel Carrasco González
- Phd. Jorge Martín López
- PhD. Ángel Fornieles Gil
- PhD. Luis María Romero Flor

Professional from the Law Firms, Entities and Companies

- D. Eduardo Sanz Gadea
- D. Néstor Carmona Fernández
- D. Manuel Gutiérrez Lousa
- D. Rafael Calvo Salinero
- D. Carlos Diéguez Nieto
- D. David Mülchi Panico
- D. Salvador Pastoriza Vázquez
- D. Fernando Meléndez Morillo-Velarde

Material resources

Facilities

The student can use all of the material resources available in the Faculties where the Master's Degree is taught, for example those services provided by the Libraries in the different Campus, not limited only to the bibliographical and electronic materials, but also the student can use another services such as Working group rooms, laptop lending service and digital sender service.

Students can access to computer rooms in the different campus, enjoying an excellent WIFI network available in all of our facilities.

The classrooms are equipped with Internet access, one computer and a Video projection device. Additionally, there are several videoconference seminar rooms.

The different Faculties have their own research centers, for example the International Center for Fiscal Studies (Centro Internacional de Estudios Fiscales), and with another facilities well equipped to do events.

In the Campus there are also leisure facilities.

Funding

Our Master's Degree has different external and internal sources of funding, derived mainly from the participation in Public calls that have allowed to obtain, among others items, the funding from the European Commission (Jean Monnet Programme), as part as of the Project "The Impact of European Union La won the Power of Taxation of Member States" (200100-LLP-1-2011-1-ES-AJM-MO) or the subsides to ensure the visiting professors and students mobility in official university studies of Master's granted by The Ministry of National Education.

Collaborating entities and partners

Garrigues Abogados y Asesores Tributarios
Broseta Abogados
David Mülchi & Asociados Asesores Jurídico-Tributarios Internacionales
Iberameric Consulting
Ecualia Estudios
Exitalia
Grupo AIR Abogados
AFYSE Asesores
Diputación Provincial de Toledo
Instituto de Estudios Fiscales

Prospective Careers

The training received and externships in companies and prestigious law firms facilitate the students the access to the labour world, who will have acquire necessary competences to develop tax advisory functions, as a self-employed or as a employee in a company or law firm. These Externships have allowed to some of our students to work for companies and law firms, such as Garrigues Abogados y Asesores Tributarios.

This Master's Degree allows students to access to the PhD in International and European Taxation in the research stage.

Graduate Profile

After finishing this Master's Degree our students can identify themselves with the following profiles:

- Lawyers and Adviser for companies and/or general public, experts in International and European Taxation.
- Public employees in the National or Regional Revenue Office, specialized in International and European Taxation.
- Researcher in Tax Law.

Consultations, suggestion, claims and opinions Box

Att. Franciso José Nocete Correta

Email: <u>masteruniversitario.mufic@uclm.es</u>
Telephone Number: 925 26 88 900 (ext. 5066)
Address. Facultad de Ciencias Jurídicas y Sociales

San Pedro Mártir St. CP.: 45 071

Toledo - Spain

Student's Delegation

Delegate's name: Francisco **First Surname**: Carnicero **Second Surname**: Castellanos

Delegation's Email: <u>delalumnos.juridicasysociales.to@uclm.es</u>

Telephone number: 925 26 88 00

Address: Cobertizo de San Pedro Mártir St. CP.: 45 071 Toledo – Spain

Indicators

| | Estimation | Course 09-10 | Course 10-11 | Course 11-12 |
|------------|------------|--------------|--------------|--------------|
| | | | | |
| Graduation | 75,00% | - | 79,92% | 70,00% |
| Rate | | | | |
| Drop Out | 20,00% | - | - | 23,08% |
| Rate | | | | |
| Efficiency | 83,00% | 100% | 91,84% | 94,74% |
| Rate | 63,00% | | | |
| Rate of | | 90,00% | 100% | 95,08% |
| Return | | | | |

Quality Assurance Commission

The Quality Assurance Commission (CGCC) is the organ that participate in the planification and follow-up task of the Internal Quality Assurance System (SGIC), beside this organ acts as a internal communication cannel of policies, objectives, plans, programmes, responsibilities and achievement of this system.

The composition of this Commission is as follow:

President: Dean. Pedro José Carrasco Parrilla

Quality Coordinator: José Manuel Velasco Retamosa (Vide-Dean of GAP and International Relationship)

Professors on behalf of the different Bachelors and Master's Degree that are taught in the University:

- 1. Secretary of the Commission and Professor in Business Administration Degree: Carmen Díaz Mora
- 2. Professor in Law Degree: Ana Carretero García
- 3. Professor in Public Management Degree: Susana Villaluenga de Gracia
- 4. Professor in the Master's Degree in Fundamental Rights and Public Freedoms: Francisco Eusebio Puerta Seguido
- 5. Professor in the Master's Degree in International and European Taxation: Francisco José Nocete Correa
- 6. Professor in Master's Degree in Companies' Strategy and Marketing: Arturo Molina Collado
- 7. Professor in the Master's Degree in Constitutional Law: Javier Díaz Revorio

Students that represent each Degree and Master's Degree taught in the University:

- 1. On behalf of the Degree in Public Management: Ma José García del Moral García (Delegate in the second course)
- 2. On behalf of the Degree in Law: Francisco Javier Díaz Majano (Delegate in the first courso early shift)
- 3. On behalf of the Degree in Business Administration: Lorena Martín Guerrero (Delegate in the second course early shift)
- 4. On behalf of the Master's Degree in Fundamental Right and Public Freedoms: Samuel Hernández Aguado
- 5. On behalf of the Master's Degree in International and European Taxation: Carlos Trujillo Silva
- 6. On behalf of the Master's Degree in Companies' Strategy and Marketing: María del Pilar Checa
- 7. On behalf of the Master's Degree in Constitutional Law: Alberto Arribas Álvarez

The regulations that establish the operation of the Commission are as follow:

Appointing members of the Commission

The Dean/Director of the Center is the President of the Commission and chose, among the members of his or her management team, the Quality Coordinator. On the other hand, the Board of the Center/Faculty chose the rest of the members that set up the Quality Assurance Commission:

- A PDI with permanent connection with the Center/Faculty of each Degrees and Master's Degree.
- Students' representative in each Degrees and Master's Degrees of the Center/Faculty.
- A PAS's representative attached to the Center/Faculty.
- Optionally, the Board of the Center/Faculty can appoint external agents: Professional Associations, Representatives from the Business world, Graduate, etc.

Once the Commissions established, the Commission can appoint the Secretary among its members.

Renewal of the Commission's members

The appointment of each member, full or alternate likewise, will be for a frame time of four years, unless this person loss the condition or status where the appointment was based on. In the renewal process attention will be paid to ensure that the changes guarantee the continuity of the Commission's task.

Call and periodicity of meetings

The Quality Assurance Commission should meet, at least, with a periodicity of six months, after being called by the President, taking place one of then in last quarter of the year.

The quorum required to constitute the session in the Quality Assurance Commission is the absolute majority of its members. In the case where the quorum is not sufficient, the Commission will be constituted at second call thirty minutes after the first call and this will be valid if at least there are one third of the Commission's members. If the constitution in the second call is not possible, a third session will be called in the following two days from the second call, in this third call the quorum required will be three members of the Commission.

Regular meetings of the Quality Assurance Commission will be called by the President who will establish the agenda that will be attached to the call that will be sent to the Secretary. The President must admit the proposals made by 1/3 of the Commission in order to be included in the Agenda. These proposals have to be in writing in due time before the meeting.

The President is the competent to ensure the compliance with the regulation and the regularity of the deliberations and discussions for this the President will give and withdraw the right of speech and will maintain order in the discussions and will submit to vote the points that have to be approved by the Commission.

Voting

The Commission acts by simple majority. The President has a casting vote in the event of an equal number of votes for and against the questions. Voting shall be by secret ballot when a member of the Commission asks for it.