Universidad Rey Juan Carlos

TEACHING GUIDE

LEGAL ENVIRONMENT IN THE TOURISM INDUSTRY

MÁSTER U. EN INTERNATIONAL TOURISM MANAGEMENT (INGLÉS)

ACADEMIC YEAR 2025-26

Publication date: 02-07-2025

I.-Subject Identification	
Type	OBLIGATORIA
Teaching period	1 course, 1S semester
Nº of credits	3
Language in wich the subject is taught	English

II.-Presentation

Students will gain an in-depth understanding of the legal framework governing tourism activities, providing them with comprehensive training in both the management and administration of tourism companies and the management of tourist destinations and products.

As professionals in international tourism management, they must be familiar with this legal environment in order to make decisions in positions of high responsibility in tourism activities, companies and institutions.

Firstly, the general concepts and principles of law and their practical implications will be studied, as well as the particular significance for the proper management, as a professional, of the various tourism services, of the different legal regulations that may affect them in a general or specific way.

Tourism as an activity, in most cases international, requires knowledge of the main international and European Community law regulations that affect it. In this regard, some contractual forms and legal concepts of particular relevance to tourism are studied and analysed in depth: hotel accommodation contracts and new forms of accommodation, package travel contracts, timeshare contracts, rules on cancellation, denied boarding and overbooking in air, sea and river transport.

Secondly, it is also necessary to study the tax environment, both at national and international level, insofar as tourism, as an important economic activity, is not exempt from taxation. Taxation has an even greater impact on this sector of the economy than on other economic sectors. In this regard, it should be borne in mind that when setting up a tourism company, one of the first issues of interest to its founders is taxation. The fact of being taxed in one way or another often determines the legal form and characteristics of the tourism company, as well as the country where it is located. Similarly, taxation generates obligations in the different countries and regions in which a company operates, making it necessary to familiarise oneself with the main tax systems. Likewise, the internationalisation, globalisation and digitalisation of the economy open the door to new opportunities as well as various problems in the development of a tourism activity, as is currently being highlighted by the so-called Collaborative Economy: services provided between peers, consisting of sharing tourism products or services (peer-to-peer system) based on the rule of ‘sharing instead of buying’ (LoveHomeSwap, HomeForHome, HomeForExchange.com) as well as tourist services made available by companies and online platforms (Airbnb, Hipmunk and OneFineStay). The digital economy is not left out of tourism either. It is easy to set up a tourism business based in a country with favourable taxation, while income is obtained by operating in other territories where the presence is exclusively digital. It is interesting to understand how double taxation agreements work and the importance of permanent establishment as a link for taxation in different countries.

For all these reasons, we will first examine the international framework for taxes affecting tourism companies and the different stages of their activity (start-up, profit-making and the trade in goods and services provided by these companies), with reference to transnational tourism companies and situations of double taxation.

Secondly, we will analyse the national environment in particular: what taxes are levied on tourism companies in Spain: personal income tax, corporation tax, VAT (mainly), with continuous comparative references to EU and OECD countries.

The international and national taxation framework will be completed with a study of so-called ecotourism taxation, which has become extremely important in recent years. In Spain, ecotourism taxation is being developed by the autonomous communities. The reasons are obvious: although tourism is an important driver of the economy, it causes significant financial imbalances for public authorities. Population flows to areas with high tourist concentrations increase the consumption of public services (leading to serious financing problems) and degrade the environment. Consequently, it seems logical to ask tourists to make a reasonable contribution to cover the public expenditure generated by and for the restoration of tourist areas. The future of the sector and its role in the country's economy depends, to a large extent, on this rehabilitation. The most paradigmatic example of ecotourism taxation is the tax on stays in tourist establishments, levied by Catalonia and the Balearic Islands. However, there are other ecotourism taxes, which will be analysed.

III.-Learning outcomes

CG02 Ability to work, as part of a team and autonomously, in a multicultural and multidisciplinary context.
CG04 Ability to apply acquired knowledge and problem-solving abilities to new, broader and multidisciplinary environments.
CG08 Ethical commitment and social responsibility in the field of tourism.
CG12 Ability to analyse the social reality and make decisions in changing environments such as tourism.
CT01 Ability to adapt to new situations.
CT03 Capacity for analysis and synthesis.
CT04 Information management skills.
CT05 Planning and organisation skills.
CT06 Ethical commitment.
CT16 Critical thinking.
CT18 Problem solving skills.
CT20 Decision making abilities.
CT21 Team work.
CT22 Ability to work in an international context.
CT23 Ability to work in interdisciplinary teams.
CE04 Comparative analysis of the national and international legal frameworks that regulate tourism activities and planning, as well as regional planning, in order to establish action strategies for agents operating in international environments
CE05 Application of the fundamentals of innovation management, efficiency and competitiveness to the management of tourism organisations (public and private).
CE06 Manage the levels of competency of all functional areas of a tourism organisation.

- Key for degrees not adapted to RD 822/21: **CB** - basic competences, **CG** - generic competences, **CE** - specific competences, **CT** - transversal competences.
- Key for degrees adapted to RD 822/21: **CON** - knowledge, **COM** - competences, **HAB** - skills.

IV.-Contents

IV.A.-Syllabus

- TOPIC 1. Introduction to Law. I. Legal systems and jurisdictions. II. Sources of law.
- TOPIC 2. EU law. I. Introduction. II. The Schengen Area. II. EU regulations affecting the tourism sector.
- TOPIC 3. The tourist consumer. I. Rights and guarantees of consumers and users in the tourism sector. II. Data protection in the tourism sector. III. Consumer and user protection procedures.
- TOPIC 4. Contracts in the tourism sector. I. Basic concepts. II. The accommodation contract. III. The package travel contract and linked travel services. IV. The contract for individual services. V. The right to use tourist goods on a timeshare basis. VI. Other contracts of interest.
- TOPIC 5. Introduction to business. I. Concept of business and business organisation. II. Types of business organisation (practical examples).
- TOPIC 6. Introduction to Tax Law. I. Basic concepts of Tax Law. II. Residence as a criterion for tax liability. III. Direct national and international taxation. IV. Indirect taxation. V. Taxation specific to tourism, with special reference to the Tax on Tourist Establishments.

IV.B.-Training activities

Type	Title
Oral presentations	Topics will be proposed that will require students to demonstrate in class the knowledge acquired during the module.
Resolution of exercises, problems, case studies	On virtual campus it will be indicated the tasks that students must complete and submit to the teacher using the method specified in the assignment and by the established deadline, usually via the virtual campus itself.
Lectures	Throughout the module, readings will be proposed via the virtual classroom for subsequent analysis and discussion.

V.-Student workload	
Theoretical sessions	11
Resolution of exercises, problems, case studies, etc.	10
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	3
Academic tutorials	4
Related activities: conferences, seminars, etc.	2
Preparation of theoretical sessions and self-study	13
Preparation of practical tasks, exercises, case studies, projects, etc.	16
Preparation for tests and/or exams	16
Total student workload	75

VI.-Methodology and academic programme

Type	Period	Content
Theoretical sessions	Week 1 to Week 6	Preparation by the student for the theoretical-practical classes.
Theoretical sessions	Week 1 to Week 6	Preparation by the student for assessment tests
Academic tutorials	Week 1 to Week 6	Student attendance at group or individual academic tutorials when required for effective learning.
Practical sessions	Week 2 to Week 6	Theoretical classes in which the subject matter will be presented in detail, with special emphasis on those concepts that, due to their difficulty or at the request of the students, require more attention.
Theoretical sessions	Week 1 to Week 6	Completion of readings suggested by the teacher through the virtual classroom
Seminars	Week 1 to Week 1	Attendance at online or face-to-face seminars proposed by the teaching staff throughout the module.
Theoretical sessions	Week 1 to Week 1	Preparation by students for theoretical classes

VII.-Assessment methods

The general assessment method is continuous as established in the *Regulation for the Assessment of Learning Outcomes* of Rey Juan Carlos University.
All the assessment systems established in the degree report must be employed, except for those that have a minimum weight of 0%, which can be used by professors in the academic years they consider relevant. Each assessment system may be applied through one or more assessment activities, consistent with the system. No assessment activity can exceed individually 60% of the overall grade for the subject.
The sum of non re-evaluable activities cannot exceed 40% of the overall grade for the subject and, in general, should not have an established minimum grade (except for practical activities in which, strictly speaking, the conditions of the ordinary call cannot be reproduced in the extraordinary call).
Those students who do not manage to pass the subject in the ordinary call, or do not attend this first call, may attend the extraordinary call only for failed re-evaluable assessment activities.
The distribution and characteristics of the assessment activities are described below.

VII.A.-Description and weight of the assessment activities

A standard system of continuous assessment will be used, broken down as follows:
1. THEORETICAL-PRACTICAL CLASSROOM TEST (reassessable activity with minimum pass mark): 60% of the final mark. In order to pass the course, students must achieve a mark of 3.5 out of 10 in this part.
2. PARTICIPATION (10% of the final grade): This refers to ACTIVE participation in the classroom by taking part in the activities proposed by the teaching staff for this purpose.
3. GROUP WORK (Activity not subject to re-assessment in extraordinary exams): 30% of the final grade. This will consist of a group project and oral presentation on Topic 5 of the syllabus. After the presentations, students will complete a basic online questionnaire to assess their understanding of the sessions.
NOTES:
NOTE 1: In group work, in accordance with the rules of academic conduct, academic integrity and honesty, any student who submits practical cases in both the ordinary and extraordinary exam sessions with a percentage of overlap with external or internal sources greater than 70% (according to the Virtual Classroom's anti-plagiarism tool) will be automatically excluded from the assessment of these practical tests in both the ordinary and extraordinary exam sessions.
NOTE 2: During the face-to-face exam, communication between classmates and with third parties is prohibited. The use of mobile phones or any other device with an internet connection or connection to third parties will be presumed, without admission of evidence to the contrary, to be for fraudulent purposes. Support materials may only be used when the teachers have determined that they may be used and provided that such materials meet the requirements previously indicated by the teacher.

VII.B. Assessment of students with academic exemption from class attendance

Having Academic Exemption from Class Attendance (DAAC) does not imply that students are automatically exempt from participating in the continuous assessment activities or in the training activities of compulsory attendance as established in the teaching guide. Once the exemption has been granted, students must contact the subject's teaching staff, who will propose the adaptations he/she may consider relevant, as long as they guarantee the acquisition and adequate assessment of the learning goals established. Students must maintain adequate communication with the teaching staff so that they may provide information on the dates for training and assessment activities, if these are not established in the programme and available for students at the time of achieving the exemption.
Subject with possibility of academic exemption: Yes.

VII.C. Review of assessment activities

In accordance with the Regulation for the Assessment of Learning Outcomes of Rey Juan Carlos University.

VII.D.-Students with a disability or special educational needs

In order to guarantee equal opportunities, non-discrimination, universal accessibility and academic success, students with disabilities or especial education needs may request curricular adaptations to follow their studies. These adaptations will be provided by the Unit of Attention to People with Disabilities of Rey Juan Carlos University, in accordance with the regulation which regulates the service for the Attention of People with Disabilities at the University. This Unit will issue a report for curricular adaptations, so that students with disabilities or special education needs must contact the service (at e-mail discapacidad.programa@urjc.es) in order to provide relevant information for different educational alternatives.

VII.E.-Academic behaviour, academic integrity and honesty

Rey Juan Carlos University is fully committed to the highest standards of academic integrity and honesty, so studying at the URJC means assuming and subscribing to the values of integrity and academic honesty set out in the University's Ethical Code. To support this process, the University has Rey Juan Carlos University's Academic Conduct Regulation as well as different tools (anti-plagiarism, supervision...) that offer a collective guarantee for the full development of these essential values.

VIII.-Teaching resources and materials
Basic bibliography
Lessons in Tourism Law José Mauel Ruiz-Rico Ruiz; Antonio José Quesada Sánchez; José Manuel de Torres Perea; Jeffrey Callow (traductor) Editorial: Tecnos
Consultation bibliography

IX.-Professors	
Name and surname	JUAN FELIPE COY GÓMEZ
E-mail address	juanfelipe.coy@urjc.es
Department	Derecho Público I y Ciencia Política
Campus	Madrid - Quintana
Category	Profesor/a Asociado/a
Person responsible for the subject	Yes
Tutorial timetable	Para consultar las tutorias póngase en contacto con el/la profesor/a a través de correo electrónico
Number of quinquennia	0
Number of sexennia	0
No. of positive evaluations by Docentia	0