

Academic Year: ( 2019 / 2020 )

Review date: 26-04-2019

Department assigned to the subject: Department of Public State Law

Coordinating teacher: BAEZ MORENO, ANDRES

Type: Compulsory ECTS Credits : 3.0

Year : 2 Semester : 1

**COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.**

Knowledge of the basic legal regime for the taxation of operations and financial assets

**DESCRIPTION OF CONTENTS: PROGRAMME**

Taxes as a conditioning element of financial operations; the financial and fiscal profitability; paper of withholdings tax of financial assets; taxation of financing through third-party capital;  
Regime for capital income tax: transfer of own capital (interests) to third parties and participation in capital own of any type of entity (dividends and assimilated assumptions); taxation of own financing; taxation of certain financial products: SWAPS, derivatives, etc.

**LEARNING ACTIVITIES AND METHODOLOGY**

The teaching methodology is based on the following learning instruments: theoretical classes or master classes, practical classes, discussion of working documents (legislative, jurisprudential or doctrinal) and the debates addressed.

**ASSESSMENT SYSTEM**

Total scores on 10 points, according to the following breakdown:

- 5 points continuous evaluation.

- 1 point: the teacher will give an additional 1 point to students who attend classes on an ongoing basis and have accurate and frequent interventions in solving the questions and cases raised. At the end of the classes, the sum of these scores will be published in the ¿Aula Global¿ for the student's knowledge.  
- 4 points ordinary final exam. It will be necessary to achieve a minimum score of 1.2 (out of 4) in the final exam. Thus the student will not pass if he/she does not fulfill this requirement, even though the sum of the EC mark and the final exam exceeds 5.

Continuous evaluation: This is a test of collective development, on some of the themes included in the Program.

The putting into action of this collective test is indicated below:

1. The work will be done by teams / groups with a minimum of 4 students each and a maximum of 6 each. The teams will be formed by the students themselves.
2. A note must be given to the teacher stating the name and surname of each member of the team. The term for the presentation of the equipment will coincide with the third class.
3. The topic of the work will be proposed by the groups and agreed with the teacher.
4. Follow-up of results: The work must be presented in computer and paper format.
5. The content of the works must be between 25 and 35 pages, on one side, in 1.5 lines format and "normal" text size, not counting the cover, index and annexes. (2.5 POINTS ABOVE 5)
6. The delivery period will end up on the first school day of the month of January. In the aftermath, and during the next class, teams, in its entirety, will perform and explain to the rest of the class their jobs
7. Exposure time per group (2 students maximum) will last 15 minutes maximum. (2.5 POINTS OVER 5)
8. After each presentation, a question time (for all the students) will begin; questions will necessary be asked by both, the rest of the teams or the teacher. The questions have to be answered by the team members who didn't take part in the exposition of the topic (2.5 POINTS OVER 5)

**% end-of-term-examination:** 40

**% of continuous assessment (assignments, laboratory, practicals...):** 60