

Academic Year: (2019 / 2020)

Review date: 24-04-2020

Department assigned to the subject: Public State Law Department

Coordinating teacher: ORTIZ CALLE, ENRIQUE

Type: Electives ECTS Credits : 3.0

Year : Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

None in particular.

OBJECTIVES

Own and understand knowledge on taxation of regulated sectors that provide a base or opportunity to apply such knowledge to solve practical problems.

DESCRIPTION OF CONTENTS: PROGRAMME

1. Overview of the taxation of enterprises operating in the regulated sectors: companies, VAT and excise tax.
- 2 Taxation of banking and financial products: treatment of returns of capital income (dividends, interest and insurance), tax on heritage. International taxation of financial transactions.
3. Taxation of energy and waters: Excise, regional and local taxes. Taxation of renewable energy and emission rights. Protection of the environment through the fiscal instrument.
- 4 Taxation in the sector of transport and postal.

LEARNING ACTIVITIES AND METHODOLOGY**TRAINING ACTIVITIES**

Individual work to the study of theoretical and practical materials produced and provided by the professor.
Theoretical and practical classes.
Group work.

EDUCATIONAL METHODOLOGIES

- Exhibitions in class of Professor with audiovisual and computer support, in which the main concepts of matter develop and bibliography is provided to complement the learning of students.
- Critical reading of texts recommended by the course teacher: press articles, reports, manuals I academic articles, good for later discussion in class, either to expand and consolidate the knowledge of the subject.
- Resolution of case studies, problems, etc. are raised by Professor individually or in a group.
- Exhibition and discussion in class or in the virtual forum of the subject, moderated by Professor of issues related to the content of the matter, as well as case studies.
- Development work and reports individually or in a group
- Reading of theoretical and practical educational materials produced and provided by the professor in the virtual educational platform.

ASSESSMENT SYSTEM

The final exam is equivalent to 40 per cent of the overall rating and consist in the resolution of a practical case.
Continual assessment is equivalent to 60 per cent of the overall rating and consist in the resolution of practical cases in class, participation in targeted discussions and exams type test.
In the extraordinary call examination will consist in the resolution of practical cases.

% end-of-term-examination:	60
% of continuous assessment (assignments, laboratory, practicals...):	40

BASIC BIBLIOGRAPHY

- Pérez Royo, Fernando Curso de Derecho Tributario, Tecnos, 2016