

Academic Year: (2019 / 2020)

Review date: 08/03/2019 11:01:38

Department assigned to the subject: Public State Law Department

Coordinating teacher: ORTIZ CALLE, ENRIQUE

Type: Compulsory ECTS Credits : 3.0

Year : 1 Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

None in particular

OBJECTIVES

COMPETENCES THAT THE STUDENT ACQUIRES WITH THIS MATTER

Acquire knowledge that provides a solid theoretical base and enhances originality when developing and / or applying ideas.

That the students know how to apply the knowledge acquired in solving problems in unfamiliar or multidisciplinary environments.

That students are able to integrate knowledge and face the complexity of formulating critical judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments.

That students know how to communicate both their conclusions and the arguments that sustain them to specialized and non-specialized audiences in a clear and unambiguous way.

That students have the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.

Acquisition of a complete knowledge of the essential principles that govern the Spanish tax system.

Ability to identify, interpret, apply and analyze critically the legal and doctrinal texts related to tax matters.

Ability to solve highly complex legal problems related to the tax field.

Ability to prepare legal reports on problems related to taxation, with an orderly structure and solid legal argumentation.

Acquisition and / or consolidation of learning skills that allow the student to continue in the future with the study of tax regulation.

Justification of the planning of complex realities that require arguments and legal solutions in application of the tax rules.

Obtaining and managing information on tax matters, through the use and management of specialized databases and other telematic tools.

Active intervention in interdisciplinary teams to achieve common objectives.

Ability to demonstrate, in a context of tax advice, a detailed understanding of the different taxable events of the taxes of the Autonomous Communities, local corporations and provincial territories.

Ability to interrelate and solve the problems raised in a real practical case that allows to simulate and identify the critical points that exist in the application of tax regulations

DESCRIPTION OF CONTENTS: PROGRAMME

1. Tax regime of telecommunications.
2. Taxation of energy
3. Taxation of assets and financial operations.
4. Real estate taxation
5. Taxation of non-profit entities.

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LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the teacher of the subject
2. Resolution of practical cases, problems, etc. raised by the teacher individually or in groups
3. Exhibition and discussion in class, under the teacher's moderation of topics related to the content of the subject, as well as practical cases

ASSESSMENT SYSTEM

% end-of-term-examination/test:	60
% of continuous assessment (assignments, laboratory, practicals...):	40
Participation in class, essays and others	40%
Final exam	60%