

Academic Year: ( 2021 / 2022 )

Review date: 12/07/2021 12:28:40

Department assigned to the subject: Public State Law Department

Coordinating teacher: BAEZ MORENO, ANDRES

Type: Compulsory ECTS Credits : 3.0

Year : 2 Semester : 1

## OBJECTIVES

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. the taxation of savings insurance instruments both in their scope of Complementary Social Security and individual benefits.

## 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

<b>% end-of-term-examination/test:</b>	50
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	50

The total grade is given out of 10 points, according to the following breakdown:

- 5 points continuous evaluation.

At the end of the classes, the sum of these scores will be published in Aula Global for the student's knowledge.

- 5 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 fail if he/she does not meet this requirement even though the sum of the EC grade and the final exam exceeds 5.

Continuous evaluation: It includes two evaluative tests (2.5 points) and a work of collective development, on any of the topics that integrate the Program (2.5 points).

The implementation of this collective work is indicated below:

1. The work will be carried out by teams/groups with a minimum of 2 students and a maximum of 4. The teams will be agreed upon by the students themselves.
2. The composition of each member of the team must be submitted to the teacher. The deadline for the presentation of the teams will coincide with the second class. The theme of the work will be proposed by the groups and agreed with the teacher.
3. Follow-up of results: The work must be presented in computer support and on paper. The content of the work should be between 25 and 35 pages, one-sided, excluding the cover page, table of contents and annexes (1.25 POINTS OUT OF 2.5).
4. The deadline for submission will end in the fifth session. After that and in the following classes, teams with all their members must be present to carry out the test/exhibition.
5. Presentation time per group (2 students maximum) 10 minutes maximum. After each presentation there will be a question time to be asked by the rest of the teams or by the teacher. The questions must be answered by the members of the team that have not made the presentation. (1.25 POINTS OUT OF 2.5)

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2.5)	