

Academic Year: ( 2021 / 2022 )

Review date: 08-03-2021

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 6.0

Year : 1 Semester : 1

**REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)**

Tax Law: general part  
 Tax Law: special part  
 Accounting (basic course)

**DESCRIPTION OF CONTENTS: PROGRAMME**

1. Introduction to the Personal Income Tax.
2. Scope of the tax
3. Tax base
4. Determination of the tax base: general and saving tax base
5. Determination of the payable base
6. Determination of the tax liability
7. Transversal aspects
8. Application of the tax

**LEARNING ACTIVITIES AND METHODOLOGY**

1. Recommended readings
2. Resolution of practical cases and problems individually or on a group basis
3. Presentations and discussions moderated by the professor

**ASSESSMENT SYSTEM**

The continuous assessment system comprises two parts:

- Continuous assessment (40%). This part reflects the grade obtained by the resolution of cases or exams. Lastly, the grade may be increased in case the participation of the student is both frequent and successful.
- Final exam (60%). I will take part at the stipulated date and time. It will be followed by the correction of the exam by the professor.

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

**BASIC BIBLIOGRAPHY**

- Fernando Pérez Royo Curso de derecho tributario : parte especial, Tecnos, 2019
- Hugo López López, Ramón Martínez Caballero Practicum Fiscal 2019, Aranzadi, 2019