

Academic Year: (2023 / 2024)

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Department assigned to the subject: Public State Law Department

Coordinating teacher: DIAZ CALVARRO, JULIA MARIA

Type: Electives ECTS Credits : 3.0

Year : 1 Semester : 2

OBJECTIVES

- Own and understand knowledge that can provide a base or opportunity to be original in development I application of ideas, often in a context of research
- That students know how to apply the acquired knowledge and ability to problem-solving in new environments or little known within broad (or multidisciplinary) contexts related to their field of study
- That students be able to integrate knowledge and deal with the complexity of formulating judgments from information that is incomplete or limited, include reflections on the social and ethical responsibilities linked to the application of their skills and judgments
- That students know how to communicate their findings, knowledge and latest reasons underpinning them public specialised and non-specialised in a way clear and unambiguous
- That students have learning skills which allow them to continue studying in a way that will be largely self-directed or autonomous.
- Develop knowledge of legal advice from national and international points of view within the scope of the regulated sectors.
- Able to identify conflicts of interest and learn the techniques for its resolution in the regulated sectors.
- Know and apply in practice the organizational, management and business environment of the regulated activities.
- To know and evaluate the various responsibilities related to the exercise of the profession in the regulated sectors, including the operation of legal aid.
- Accept the need for constant self-learning and continuing education as instruments that facilitate adaptation to the legal innovations, technological and organisational sector of the regulated activities
- Develop a high level of specific technical knowledge of the national and international normative framework of all matters that affect the right of the regulated sectors
- Master and apply the relevant economic and accounting tools for counseling to companies engaged in regulated industries
- Learn to identify the requirements of provision and organisation determinants for legal advice in the regulated sectors.
- To know and identify public and private organisms responsible for the control of the regulated sectors
- Know advise the international companies in connection with their investments in the sector of the regulated activities
- Learn to develop skills that allow to improve the protection of consumers and users in regulated industries
- Develop a strategic vision and a holistic approach to address the legal problems common to regulated sectors, and which will enable them to make assessments on cases especially complex covering several subjects
- Know develop in specific, interdisciplinary teams and international professional work acquiring the ability to integrate different towards a common goal-contributions
- Develop knowledge of real professional activity in different sectors from the point of view, both in regards to processes and resulting products
- Own, understand and develop skills in instrumental and essential legal areas that make it possible to apply academic expertise acquired in grade to the changing reality.

DESCRIPTION OF CONTENTS: PROGRAMME

Theme 1. Government assistance to the financial sector

1.1 recapitalisation and asset relief

(a) recapitalization

b) impaired asset relief

1.2 guarantees and liquidity

(a) guarantees

((b)) other measures of liquidity

Theme 2. Taxation of financial products owned by physical persons resident in Spain:

2.1. the taxation of income derived from financial products:

(a) fixed income assets

(b) financial assets of equity

2.2. the taxation of the property of financial products:

(a) exemptions and valuation rules: in particular, deposits, bonds and obligations, actions.

b) coordination with the personal income tax

(c) exempt minimum.

(d) impact of the rules approved by the autonomous communities.

2.3. the taxation of the acquisition via lucrative financial products:

(a) General rules of valuation.

b) reductions

(c) multiplying coefficients.

(d) impact of the rules approved by the autonomous communities.

2.4. the taxation of financial products traded outside of Spain:

(a) investment in foreign vehicles

(b) the Elimination of international double taxation.

(c) tax regimes of international fiscal transparency.

Theme 3. Taxation of financial products owned by legal persons resident in Spain

3.1. general scheme.

(a) general rule for the determination of the tax base.

(b) the treatment of impairment of shares and debt securities losses.

(c) the treatment of goodwill and other intangible assets.

(d) the treatment of contributions to pension plans and other welfare systems.

(e) technical provisions made by the insurance companies.

(d) the deductibility of the expenses.

(e) exemption to avoid the double taxation of dividends.

3.2. special regimes.

(a) the special regime of capital entities risk (ECR).

(b) the special scheme of the institutions of collective investment (IIC).

(c) special scheme for holdings of foreign securities (ETVE) entities.

3.3. the taxation of financial products traded outside of Spain:

(a) investment in foreign vehicles

(b) the Elimination of international double taxation.

(c) tax regimes of international fiscal transparency.

Topic 4. Taxation of financial products owned by non-residents in Spain

4.1 subject criteria and the international double taxation.

4.2. the qualification of the income from the capital in the double taxation agreements.

4.3 retention agents and other required tax

4.4. the impact of the European Union law on the taxation of financial transactions.

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.

Tutorials

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

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

ORDINARY SESSION

CONTINUOUS ASSESSMENT

The final exam is equivalent to 40% of the overall grade and will consist of the resolution of a reasoned test.

Continuous assessment is equivalent to 60% of the overall grade and will consist of the resolution of practical cases in class, participation in guided debates and partial exams.

NO CONTINUOUS ASSESSMENT

The final mark is based on the final exam, in which a maximum mark of 6 points out of 10 may be obtained. A rule of three will be applied to the mark obtained in the exam, so that whoever achieves a 10 will have a final mark of 6, and therefore an 8.3 is required to pass.

EXTRAORDINARY CONVOCATION

In the extraordinary exam the exam will consist of the resolution of a reasoned test. It will have a value of 100%.

BASIC BIBLIOGRAPHY

- Autores Varios Fiscalidad de las operaciones financieras, CISS, edición última