

Academic Year: (2023 / 2024)

Review date: 08-03-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: ORTIZ CALLE, ENRIQUE

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

Continuous evaluation (class participation, assignments and others) 40%
 Final exam 60%

The format of continuous evaluation will be set by the coordinator at the beginning of the course. In case the continuous evaluation is carried out through case deliveries made in groups, it is required that every student obtains at least a grade of 4 out of 10 in the final exam of the course. If this requirement is not met, the maximum grade for the course as a whole will be 4 out of 10.

These rules also apply to the extraordinary exams.

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