

Academic Year: (2023 / 2024)

Review date: 08-03-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: GONZALEZ-CUELLAR SERRANO, MARIA LUISA

Type: Compulsory ECTS Credits : 2.0

Year : 1 Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

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OBJECTIVES

SKILLS THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

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

That the students know how to apply the knowledge acquired in the resolution of problems in little known or multidisciplinary environments.

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

Students should be able to communicate both their conclusions and the arguments behind them to specialized and non-specialized audiences in a clear and unambiguous manner.

Students should possess the learning skills to enable them to continue studying in a largely self-directed or autonomous manner.

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

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

Ability to relate the national regulation on taxation and the international norms referred to such matter.

Ability to solve highly complex legal problems related to tax matters.

Capacity to prepare legal reports on tax-related problems, with an orderly structure and solid legal arguments.

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

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

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.

Capacity to delimit the taxable event of customs and excise duties through the knowledge of their regulation.

Capacity to interrelate and solve the problems posed in a real practical case that allows the simulation and identification of the critical points that exist in the application of tax regulations to the different cases in which several taxes or tax obligations converge.

LEARNING RESULTS ACQUIRED BY THE STUDENT

Ability to specify the taxable event for VAT on intra-Community acquisitions of goods and imports, customs duties and excise duties.

All the teaching is given in a practical way, through the resolution of practical cases during the class in a joint way between the students and the teacher. To achieve the greatest practical perspective, students must have worked on and solved the cases before the class.

In addition, in order to enhance the eminently practical nature of this Master's, one and a half hours will be devoted to seminars for each credit assigned to the subject, in which the correct determination of the tax debt in each case will be made, in accordance with the Spanish regulations on the subject in the light of the Community acquis from which a large part of its content emanates. In this course the total number of hours dedicated to the practice in Seminars will amount to 4.5 hours. In these seminars, students will analyse real problems with leading professionals from the world of law, the judiciary and

tax inspection with the aim of enhancing the eminently practical nature of the Master's. Students will have to work on a daily basis, in classes and seminars, as if they were integrated into the professional world.

DESCRIPTION OF CONTENTS: PROGRAMME

Introduction: taxable events and territories of application
Concept of permanent establishment.
Rules for locating deliveries of goods and services.
Intracommunity traffic of goods.
Chain operations. Consignment stores. Intra-community provision of services.
Imports, operations assimilated to imports and suspension regimes.
Exports and similar operations.
Formal obligations
Customs. The application of the Customs Code of the Union (CC) and its implementing regulations.
Customs. Basic concepts in customs matters. Special regimes.

LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the subject teacher
2. Solving case studies, problems, etc. raised by the teacher individually or in a group
3. Presentation and discussion in class, under the moderation of the teacher, of topics related to the content of the subject, as well as practical cases

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

- Pérez Royo (dir) Curso de Derecho Tributario, Tecnos, Última