

Academic Year: ( 2023 / 2024 )

Review date: 22-02-2022

Department assigned to the subject: Public State Law Department

Coordinating teacher: GONZALEZ-CUELLAR SERRANO, MARIA LUISA

Type: Compulsory ECTS Credits : 6.0

Year : 1 Semester : 0

**OBJECTIVES****COMPETENCIES THAT THE STUDENT ACQUIRES WITH THIS SUBJECT**

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

That students know how to apply the knowledge acquired in problem solving in little-known or multidisciplinary environments.

That students be able to integrate knowledge and face the complexity of making critical judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

That students know how to communicate both their conclusions and the arguments that underpin them to specialized and non-specialized audiences in a clear and unambiguous way.

That students possess the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.

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

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

Ability to link national taxation regulations and international taxation standards.

Ability to solve highly complex legal problems related to the tax field.

Ability to produce legal reports on taxation-related problems, with an orderly structure and sound legal argumentation.

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

Justification of the planning of complex realities that require arguments and legal solutions under tax rules.

Obtaining and managing tax information, through the use and management of specialized databases and other telematics tools.

Proactive performance of tax advice work against tax administration

Active intervention in interdisciplinary teams to achieve common objectives.

Ability to synthesize the extensive casuistic of the taxable event of the IRPF, justify the tax base of each particular case and facilitate the management of its formal obligations.

Ability to design and implement the planning of the IS's tax obligations with particular attention to the impact on it by accounting regulations.

Ability to analyze and specify taxation in the cases of special IS schemes.

Ability to relate taxes affecting wealth management, with particular emphasis on estate tax, inheritance and donation tax and tax on property transfers and documented legal acts.

Ability to develop a thorough analysis of the wide casuistics of VAT in the configuration of its taxable fact to achieve an advanced level of knowledge.

Ability to value the planning of the deduction and rebate system established in vat regulations.

Ability to design and execute the planning of VAT tax obligations as well as the management of their formal obligations.

Ability to delimit the taxable fact of customs duties and excise duties by understanding their regulation.

Ability to demonstrate in a context of tax advice a detailed understanding of the different taxable facts of the taxes of the Autonomous Communities, local corporations and the foral territories.

Ability to interrelate and solve the problems raised in a real practical case that allows to simulate and identify the critical points that exist in the application of tax legislation to the different cases in which

various taxes or tax obligations converge.

Capacity for the performance of analysis based on international and comparative law, in particular as regards the Conventions to Avoid Double Taxation, the Acquis of the European Union in the tax field and the relevance of US legislation in this area.

Ability to develop strategies and apply legal technique in the substance of tax procedures to advise on the resolution of proceedings against the Tax Administration.

Ability to identify tax responsibilities related to incorrect qualification of transactions and non-compliance with formal and material tax obligations.

Ability to formalize and substantiate writings, intervene, argue and defend the interests of the taxpayer in the various tax procedures in each of its phases.

#### DESCRIPTION OF CONTENTS: PROGRAMME

The internships will aim to let students know how to function in a human team through their integration into multidisciplinary teams: dealing with colleagues, clients and management, as well as learning to familiarize themselves with the practice of tax law.

It is also in the aim that students in practice know how to deal with specific legal problems that require specialized tax advice as well as the assumption of responsibilities for the student.

Finally, students will develop the skills and skills necessary to carry out the tasks of a tax law professional in both the public and private sectors.

#### ASSESSMENT SYSTEM

The tutors of each student in the destination institutions will monitor their evolution, learning, compliance with the program and any incidents that occur during the external internship period. At the end of the external internship period, they will write an explanatory report of the activities carried out by each student, and will include their assessment of the performance of each student. The content of the same will be transferred to the academic coordinator of the practices at the University.

The Directorate of the Master will evaluate the practices in view of the corresponding explanatory report and the notes proposed by external tutors, and will raise the result of the practices carried out to incorporate the final grade for the subject into the file.