

Academic Year: (2023 / 2024)

Review date: 25/04/2023 17:49:55

Department assigned to the subject: Public State Law Department

Coordinating teacher: DIAZ CALVARRO, JULIA MARIA

Type: Electives ECTS Credits : 2.0

Year : Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

none in particular

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

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

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

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

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

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

Ability to solve highly complex legal problems related to the tax area

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

DESCRIPTION OF CONTENTS: PROGRAMME

1. tax aspects of recruitment
2. tax obligations of the employer
3. tax aspects of the extinction of the employment contract
4. tax aspects of the complementary social security
5. expatriation tax frame
6. procedural and procedural aspects.

LEARNING ACTIVITIES AND METHODOLOGY**TRAINING ACTIVITIES**

Theoretical class (6 h)

Practical classes (8 h)

Tutorials (2 h)

Teamwork (12 h)

Individual work of the student (26 h)

ASSESSMENT SYSTEM

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

CONTINUOUS ASSESSMENT

% end-of-term-examination/test: 40

% of continuous assessment (assignments, laboratory, practicals...): 60

The final exam is equivalent to 40% of the overall grade and will consist of the resolution of a practical case study. 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 multiple-choice 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 get a final mark of 6, and therefore an 8.3 is necessary to pass.

EXTRAORDINARY CONVOCATION

In the extraordinary exam, the exam will consist of solving practical cases or answering reasoned multiple-choice questions. It will have a value of 100%

BASIC BIBLIOGRAPHY

- Almagro Martín, Carmen Régimen fiscal de los trabajadores impatriados y expatriados en el IRPF, Dykinson, 2019
- Martínez Gálvez, J. Pablo, Sánchez Pino, Antonio José, Malvárez Pascual, Luis y Ramírez Gómez, Salvador Régimen fiscal de la Empresa, Tecnos, 2022
- Pérez Royo, Fernando (Dir.) Curso de Derecho Tributario. Parte Especial, Tecnos, 2022