

Academic Year: (2023 / 2024)

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Department assigned to the subject: Public State Law Department

Coordinating teacher: ORTIZ CALLE, ENRIQUE

Type: Electives ECTS Credits : 3.0

Year : 2 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Tributación Empresarial I

OBJECTIVES

Solve advanced legal problems of corporate taxation in the field of indirect taxation and international taxation.

DESCRIPTION OF CONTENTS: PROGRAMME

1) the non-resident tax: assessment of non-residents in the absence of agreement. (2) (taxation of non-residents and conventions to avoid double taxation: 3.1) structure and content of the CDI. (4.2) the rules of distribution of the tax authority. (4.3) income business in the CDI. 5) the VAT and business activities. 6) the VAT and the operations of foreign trade. (8) the assessment of the corporate operations.

LEARNING ACTIVITIES AND METHODOLOGY

Training activities of the subject indicating its content credits ECTS-hours and attendance (limit the number of training activities up to a maximum of 15)
Taking into account that students in their training as well as in the common module of the curriculum have acquired a solid theoretical background, in the credits of specialization can be dispensed with to a greater extent the traditional Masterclass articulating the teaching in this subject from case studies. for whose resolution will provide in advance specific materials. This will allow the students to confront real practical problems, in different areas of specialization, whenever it will be necessary to return to content theorists as raised cases must be complemented by a detailed study of each particular discipline by students so that they can overcome the various subjects of agreement with the evaluation criteria that will be described below.

For this subject the workload is the following:

Hours theory: 10 h.

Convenient hours: 17 h.

Hours work of the student and other activities: 20 h

Educational methodologies (limit the number of training methodologies to a maximum 15)

For each subject will be provided to the students a compendium of case studies to the start of the course that must be resolved according to a detailed schedule. Each lesson It shall be accompanied by specific readings (doctrinal documents, case-law or resolutions administrative); all this will be without prejudice to that teacher make a small introduction theoretical at the beginning of each session to locate you fundamental problems and locate them within the unit of content in each case concerned.

ASSESSMENT SYSTEM

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

In accordance with the practical nature of the training activities and methodologies teachers in the credits of intensification a special weight is given to the continuous assessment. The same it will be developed from the participation of the students in class and the resolution of practical cases in writing. The final exam will consist of a type test examination.

All this in accordance with legislation at all times.

In the extraordinary call the exam will also be type test.

If the continuous assessment system is not followed, which requires attendance at 90% of the sessions, the final mark in both ordinary and extraordinary sessions will be obtained on 60% of the final exam.