

Academic Year: (2024 / 2025)

Review date: 23-04-2024

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
- The use of Artificial Intelligence tools will be allowed when so decided by the subject coordinator expressly in class. The teacher may eventually indicate a list of works and exercises that the student can perform using Artificial Intelligence tools, specifying how they should be used, and how the student should describe the use that has been made of them. If the use of Artificial Intelligence by the student gives rise to academic fraud by falsifying the results of an exam or work required to accredit academic performance, the provisions of the Regulation of the University Carlos III of Madrid of partial development of the Law 3/2022, of February 24, of university coexistence will be applied.

ASSESSMENT SYSTEM

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

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.

BASIC BIBLIOGRAPHY

- Fernando Pezrez Royo Curso de derecho tributario : parte especial, Tecnos, 2019
- Hugo López López, Ramón Martínez Caballero Practicum Fiscal 2019, Aranzadi, 2019