

Academic Year: (2024 / 2025)

Review date: 23-04-2024

Department assigned to the subject: Public State Law Department

Coordinating teacher: DIAZ CALVARRO, JULIA MARIA

Type: Compulsory ECTS Credits : 3.0

Year : 1 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

This subject requires and presupposes a basic knowledge of the subjects of Financial and Tax Law taught in the Bachelor's Degrees in Law.

OBJECTIVES

COMPETENCES THAT THE STUDENT ACQUIRES IN THIS COURSE

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

Students should be able to apply the knowledge acquired to solve problems in unfamiliar or multidisciplinary environments.

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

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

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

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

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

Ability to solve highly complex legal problems related to taxation.

Ability to prepare legal reports on problems related to taxation, with an ordered structure and solid legal argumentation.

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

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

Obtaining and managing information on tax matters, through the use and management of specialised databases and other telematic tools.

Active intervention in interdisciplinary teams to achieve common objectives.

Ability to relate the taxes that affect wealth management, with special emphasis on wealth tax, inheritance and gift tax and the tax on property transfers and documented legal acts.

Ability to interrelate and solve the problems posed in a real practical case that allows the student to simulate and identify the critical points that exist in the application of tax regulations to different cases in which various taxes or tax obligations converge.

LEARNING OUTCOMES ACQUIRED BY THE STUDENT

Ability to relate the taxes that affect wealth management, with special emphasis on wealth tax, inheritance and gift tax and the tax on property transfers and documented legal acts.

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. In order to achieve the greatest practical perspective, students must have worked on and resolved the cases prior to the class.

In addition, in order to enhance the eminently practical nature of this master's degree, one and a half hours per credit assigned to the subject will be devoted to seminars in which the appropriate determination of the material tax obligations deriving from these tax figures and the completion of the formal duties associated with them will be carried out. In this subject, the total number of hours dedicated to practical work in seminars will amount to 4.5 hours.

In these seminars, students will analyze real problems with leading professionals from the world of law, the judiciary, and tax inspection in order to enhance the eminently practical nature of the master's degree, in which students must work on a daily basis, in classes and seminars, as if they were integrated into the professional world.

DESCRIPTION OF CONTENTS: PROGRAMME

Analysis of the main taxes related to the taxation of wealth and the alteration in its composition and value -mainly in individuals-, apart from the aspects related to Personal Income Tax (IRPF) and Corporate Income Tax (IS), which are studied in the corresponding blocks. The course will examine the structure and operation of wealth tax, inheritance, and gift tax and the tax on the transfer of assets and documented legal acts. In addition, the course will provide an in-depth study of specific aspects of wealth planning and management, which deserve to be studied in detail due to their importance in professional practice.

Seminars will be held in which students will analyze real problems with leading professionals from the world of law, the judiciary, and tax inspection.

LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the teacher of the course.
2. Resolution of practical cases, problems, etc. posed by the lecturer, individually or in groups.
3. Presentation and discussion in class, under the moderation of the lecturer, of topics related to the content of the subject, as well as practical cases.

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 (participation in class, work, and others) 40%

Final exam 60%

Every student is required to obtain at least a grade of 3 out of 10 in the final exam of the subject.

BASIC BIBLIOGRAPHY

- ALCALDE BARRERO, OSCAR IMPUESTO SOBRE TRANSMISIONES PATRIMONIALES Y ACTOS JURÍDICOS DOCUMENTADOS. COMENTARIOS Y CASOS PRÁCTICOS, CENTRO DE ESTUDIOS FINANCIEROS (ISBN: 978-84-454-4542-6), 2023

- PEREZ FADON MARTINEZ La empresa familiar : fiscalidad, organizacio;n y protocolo familiar, Las Rozas Madrid : CISS Wolters Kluwer , 2022 ISBN 9788499547879, 2022

- PEREZ FADON MARTINEZ, J. JAVIER Guía del impuesto sobre sucesiones y donaciones, CISSPRAXIS, última edición

- PEREZ FADON MARTINEZ, J. JAVIER Guía del impuesto sobre transmisiones patrimoniales y actos jurídicos documentados, CISS, 2005 ISBN 8482354825, 2005

- PEREZ FADON MARTINEZ, J. JAVIER La empresa familiar : fiscalidad, organización y protocolo familiar, Las Rozas Madrid : CISS Wolters Kluwer , 2022 ISBN 9788499547879, 2022