

Academic Year: (2024 / 2025)

Review date: 23-04-2024

Department assigned to the subject: Public State Law Department

Coordinating teacher: ALONSO GIL, MIGUEL

Type: Compulsory ECTS Credits : 2.0

Year : 1 Semester :

OBJECTIVES

COMPETENCIES THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

Acquire knowledge that provides a solid theoretical base 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 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 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 that govern the Spanish tax system.

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

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

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

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

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

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

Active intervention in interdisciplinary teams to achieve common objectives.

Ability to demonstrate in a context of tax advice a detailed understanding of the different taxable events of the taxes of the Autonomous Communities, local corporations and 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 regulations to the different cases in which various taxes or tax obligations converge.

LEARNING OUTCOMES THAT THE STUDENT ACQUIRES

Ability to demonstrate and put into practice, in a context of tax advice, the detailed understanding of the different taxable events of the taxes of the Autonomous Communities, local corporations and foral territories, all of them sub-central entities of the Spanish State.

All teaching is taught in a practical way, through the resolution of practical cases during class jointly between the students and the teacher. To get the best practical perspective, students should have worked and solved the assumptions prior to class.

Along with this, to enhance the eminently practical nature of this master's degree, an hour and a half will be dedicated for each credit assigned to the subject to seminars in which the analysis and discussion of cases or practice of settlements will be carried out, so in this subject the total of hours dedicated to practice in Seminars will amount to 4.5 hours. In these seminars, students will analyze real

problems with prominent professionals from the world of law, the judiciary and tax inspection with the aim of enhancing 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

The topics that make up this matter refer to the tax regimes of the sub-central entities, that is, the powers of the Autonomous Communities over state taxes (collection, management and regulatory powers) and their own taxes, the specialties of the provincial and Canary Islands regimes, as well as the local tax system. Seminars will be held where students will analyze real problems with prominent professionals from the world of law, the judiciary and tax inspection.

LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the professor of the course.
2. Resolution of practical cases, problems, etc. posed by the professor, individually or in groups.
3. Presentation and discussion in class, under the moderation of the professor, 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 (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.