

Academic Year: ( 2024 / 2025 )

Review date: 23-04-2024

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 2.0

Year : 1 Semester : 2

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

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## OBJECTIVES

### SKILLS THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

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

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

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

Students should be able to communicate both their conclusions and the arguments behind them to specialized and non-specialized audiences in a clear and unambiguous manner.

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

Acquisition of a complete knowledge of the essential principles that govern the Spanish tax system.

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

Ability to relate the national regulation on taxation and the international norms referred to such matter.

Ability to solve highly complex legal problems related to tax matters.

Capacity to prepare legal reports on tax-related problems, with an orderly structure and solid legal arguments.

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

Justification of the planning of 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.

Capacity to design and execute the planning of IS tax obligations paying special attention to the impact that accounting regulations have on it.

Ability to analyse and specify taxation in the cases of special IS regimes.

Ability to interrelate and solve the problems posed in a real-life scenario that makes it possible 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 RESULTS ACQUIRED BY THE STUDENT

Ability to design and execute the planning of the tax obligations of the IS paying special attention to the impact that the accounting regulations have on it. Capacity to analyse and specify the taxation in the cases of special regions of the IS.

Ability to solve problems related to tax planning issues within the framework of the consolidation regime and the neutrality regime in restructuring operations.

Planning through the use of temporary joint ventures and economic interest groupings (EIGs).

Ability to understand and apply complex planning schemes for related transactions through transfer

pricing regulations at the domestic and cross-border levels.

All the teaching is given in a practical way, through the resolution of practical cases during the class in a joint way between students and teacher. In order to get the most practical perspective, students must have worked on and solved the cases before the class.

In addition, in order to enhance the eminently practical nature of this Master's, one and a half hours will be devoted to seminars for each credit assigned to the subject, in which cases or settlement practice will be analysed and discussed. Thus, in this subject the total number of hours devoted to seminar practice will be 15. In these seminars students will analyze real problems with outstanding 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

CIT fiscal unity regime  
CIT tax neutrality regime

## LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the subject teacher
2. Solving case studies, problems, etc. raised by the teacher individually or in a group
3. Presentation and discussion in class, under the moderation of the teacher, 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

<b>% end-of-term-examination:</b>	60
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	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

- Pérez Royo (dir) Curso de Derecho Tributario, Tecnos.