

SUBJECT TEACHING GUIDE

G470 - Tax Law: Special Part

Degree in Law

Academic year 2019-2020

1. IDENTIFYING DATA					
Degree	Degree in Law			Type and Year	Compulsory. Year 4
Faculty	Faculty of Law				
Discipline	Topic: Financial and Tax Law				
Course unit title and code	G470 - Tax Law: Special Part				
Number of ECTS credits allocated	6	Term	Semester based (2)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. DERECHO PUBLICO				
Name of lecturer	JUAN ENRIQUE VARONA ALABERN				
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Other lecturers	JUAN MANUEL REVILLA RODRIGUEZ				

3.1 LEARNING OUTCOMES

- Deep knowledge on Spanish tax system

4. OBJECTIVES

Good knowledge of spanish tax system.

6. COURSE ORGANIZATION

CONTENTS

1	<ol style="list-style-type: none"> 1. Introduction to de Spanish tax system. 2. Local Taxes 3. Transactions tax 4. Value Added Tax
2	<ol style="list-style-type: none"> 5. Patrimony tax 6. Inheritance and gift taxes 7. Individual Income Tax 8. Corporate Taxation 9. Non Resident Taxation

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
There will be an assessment examination of the first part of the program (in March) and a final exam (in May). The students who have passed the assessment exam only have to take the final exam for the rest of the program.	Written exam	No	Yes	50,00
Each exam has two parts: theoretical and practical and they have the same relevance (50 per cent).	Written exam	Yes	Yes	50,00
TOTAL				100,00
Observations				
There will be an assessment examination of the first part of the program (in March) and a final exam (in May). The students who have passed the assessment exam only have to take the final exam for the rest of the program. Each exam has two parts: theoretical and practical and they have the same relevance (50 per cent).				
Observations for part-time students				
Students are allowed to take only one exam in May about the whole programm of the sujet.				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

BIBLIOGRAFÍA BASICA

MERINO JARA, I. (Director): DERECHO TRIBUTARIO. PARTE ESPECIAL. TECNOS. MADRID. ÚLTIMA EDICIÓN.
 MARTIN QUERALT, J.; TEJERIZO LOPEZ, J.M.; CAYON GALIARDO, A.: MANUAL DE DERECHO TRIBUTARIO. PARTE ESPECIAL. THOMSON-REUTERS. ÚLTIMA EDICIÓN.
 PEREZ ROYO, F. (DIRECTOR): CURSO DE DERECHO TRIBUTARIO ESPAÑOL. ED TECNOS. MADRID, ULTIMA EDICIÓN.