

SUBJECT TEACHING GUIDE

G470 - Tax Law: Special Part

Double Degree in Law and Administration and Business Management Degree in Law

Academic year 2023-2024

1. IDENTIFYING DATA					
Degree	Double Degree in Law and Administration and Business Management			Type and Year	Compulsory. Year 5 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	JOSE CARLOS DE PABLO VARONA				
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Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (D247)				
Other lecturers	CARLOTA RUIZ DE VELASCO PUNIN JUAN MANUEL REVILLA RODRIGUEZ CARLOS CUERVO FERNANDEZ				

3.1 LEARNING OUTCOMES

- Deep knowledge on Spanish tax system
- Ability to apply the theoretical knowledge acquired to real practical cases

4. OBJECTIVES

Good knowledge of spanish tax system.

Being able to critically analyze problems related to the different taxes and their application procedures , as well as to propose solutions based on Law

Ability to settle the taxes that are the object of study in the subject.

6. COURSE ORGANIZATION

CONTENTS

1	1 y 2. Introduction to de Spanish tax system. Individual Income Tax 3. Another income taxes. Non Resident Taxation. Corporate taxation. 4. Patrimony tax
2	5. Inheritance and gift taxes 6. Transactions tax 7. Value Added Tax 8. Local Taxes

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	35,00
Each exam has two parts: theoretical and practical and they have the same relevance (50 per cent).	Written exam	Yes	Yes	35,00
Multiple choice tests in the classroom	Activity evaluation with Virtual Media	No	Yes	15,00
Practical classes, sometimes filling a tax declaration	Others	No	Yes	15,00
TOTAL				100,00
Observations				
There will be an assessment examination of the first part of the program and a final exam, both multiple choice tests. The students who have passed the assessment exam only have to take the final exam for the rest of the program.				
Observations for part-time students				
Students are allowed to take only one exam in May about the whole programm of the subjet, but they must also deliver solved practical cases.				

8. BIBLIOGRAPHY AND TEACHING MATERIALS**BASIC****BIBLIOGRAFÍA BASICA**

MERINO JARA, I. (Director): DERECHO TRIBUTARIO. PARTE ESPECIAL. TECNOS. MADRID. ÚLTIMA EDICIÓN.
TEJERIZO LOPEZ, J.M.; MARTIN QUERALT, J.; ALVAREZ MARTINEZ J., MANUAL DE DERECHO TRIBUTARIO. PARTE ESPECIAL. THOMSON-REUTERS. ÚLTIMA EDICIÓN.
PEREZ ROYO, F. (DIRECTOR): CURSO DE DERECHO TRIBUTARIO ESPAÑOL. ED TECNOS. MADRID, ULTIMA EDICIÓN.
CAZORLA PRIETO, L.; CHICO DE LA CÁMARA, P. (DIR): INTRODUCCIÓN AL SISTEMA TRIBUTARIO ESPAÑOL, ARANZADI. ÚLTIMA EDICIÓN.