

Academic Year/course: 2021/22

## 27726 - Financial and Tax Law II

### Syllabus Information

**Academic Year:** 2021/22

**Subject:** 27726 - Financial and Tax Law II

**Faculty / School:** 102 - Facultad de Derecho

**Degree:** 421 - Degree in Law

**ECTS:** 9.0

**Year:** 4

**Semester:** First semester

**Subject Type:** Compulsory

**Module:**

### 1. General information

### 2. Learning goals

### 3. Assessment (1st and 2nd call)

### 4. Methodology, learning tasks, syllabus and resources

#### 4.1. Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. It is based on active participation, case studies, teamwork etc. that favors the development of communicative skills and critical thinking. A wide range of teaching and learning tasks are implemented, such as lectures, practical activities, practice sessions, autonomous work, tutorials, and academic guidance.

Further information regarding the course will be provided on the first day of class.

#### 4.2. Learning tasks

The course includes the following learning tasks (9 ECTS):

- Lectures (2.24 ECTS): 56 hours (whole class). The professor presents theoretical contents.
- Practice sessions (2.24 ECTS): 56 hours (Two groups of students, 28 hours each). They can involve discussion and presentation of case studies, practical work outside the classroom (field work or visits), and seminars.
- Autonomous work (4.28 ECTS): 107 hours. Students do tasks such as autonomous study, reading of the course book, preparation of practice sessions and seminars, and summative assignments.
- Face-to-face tutorials: 112 hours. Professors' office hours can be used to solve doubts and to follow-up students' work
- Assessment (0.24 ECTS): 6 hours (3 hours, each call). Final examination.

#### 4.3. Syllabus

The course will address the following topics:

- Topic 1. Spanish Tax System
- Topic 2. Personal Income Tax
- Topic 3. Company Tax

- Topic 4. Non-Resident Income Tax
- Topic 5. Property Tax
- Topic 6. Inheritance and Donation Tax
- Topic 7. Tax on Capital Transfers and Documented Legal Acts
- Topic 8. Value Added Tax
- Topic 9. Local taxes, in particular, Property Tax
- Topic 10. Regional taxes, in particular, Aragón

#### **4.4. Course planning and calendar**

For further details concerning the timetable, classroom and further information regarding this course please refer to the "Facultad de Derecho (Faculty of Law)" website ([www.unizar.es/derecho](http://www.unizar.es/derecho)) and the corresponding Moodle Course of your teacher (Groups: 441, 442, 443, 442 or DADE).