

27726 - Financial and Tax Law II

Syllabus Information

Academic year: 2023/24

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

The subject and its expected results respond to the following approaches and objectives:

From the point of view of the contents and learning objectives, the main objective of this subject is that the student knows and knows how to apply the different tax figures of the Spanish system and their correct integration in the system, as well as to know how to solve, for the specific case, the taxation problems that may arise and to be able to issue a concrete solution based on the application, interpretation and integration of the legal-tax rules and the supplementary rules that may be applicable.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://ww.un.org./sustainabledevelopment.es>): Goal 4 (Education of quality), Goal 5 (Gender Equality), Goal 8 (Decent work and economic growth), Goal 10 (Reducing inequalities) and Goal 16 (Peace, justice and strong institutions), so that the acquisition of the subject learning results provides training and competence to contribute to some extent to their achievement.

2. Learning results

The student, in order to pass this subject, must demonstrate the following results...

Knows and explains precisely what the Spanish tax system is.

Knows and knows how to explain, at each territorial level, the figures that make up the tax system and who are their holders.

Demonstrates knowledge of the regional tax system and its coordination in the system.

Demonstrates knowledge of the local tax system and its coordination in the system.

Demonstrates knowledge, understands and knows how to apply the legal regime of each of the figures of the state tax system, autonomous and local.

Applies their theoretical knowledge and the rules of the legal-taxation system to the resolution of practical cases on the different tax figures of the program of the subject.

3. Syllabus

- The Spanish tax system
- Personal income tax
- Corporate income tax
- Non-resident income tax
- Wealth Tax
- Inheritance and Gift Taxes
- Transfer Tax and Stamp Duty
- Value Added Tax
- Local taxes, in particular, the Real Estate Tax
- Regional taxes, in particular, Aragón, Spain

4. Academic activities

The program offered to the student to help them achieve the expected results comprises the following activities...

1. Training activity: expository activities and systematization of knowledge by the teacher.
2. Training activity: dynamic activities of teacher and students (resolution of practical cases, practices in classroom or out of it and seminars).
3. Training activity: personal study, tutorials, assignments and assessment activities.

5. Assessment system

Evaluation should not be seen as an end in itself, but as a methodological tool that can help students in their learning.

The establishment of the evaluation activities in the Teaching Guide must be based on the statutory requirement of uniform evaluation for all groups of the same subject, an aspect that must be modulated with some rationality.

Based on the above, 30% of the grade for the subject will be obtained from the completion of tests, assignments and case studies that will be presented by the teachers during the class period and the remaining 70% from the completion of a final test

During the class period, tests, assignments and case studies will be carried out as proposed by the responsible teachers in each group. In any case, at least two activities will be required, with written proof of their completion, which may consist of a test, a case study or a paper (for example, the study of subject or institution, a book review, a commentary on a sentence, etc.).

With regard to the activities mentioned above, each of the teachers will specify to the students, prior to their realization, their characteristics, their value and the evaluation criteria that are applicable to each case. The teachers of the different groups may agree to carry out common activities.

The corresponding grades will be provided to the students after the end of the class period and, in any case, before the date of the final test. This grade will be taken into account (and saved) also for the second call of the corresponding academic year.

Students who have not carried out the aforementioned activities during the class period, or who wish to improve the mark obtained as a result of these activities, may take, both in the first and, where appropriate, the second call, a specific test to be held on the same day as the final exam.

The specific test will consist of an additional written exercise on the content of the subject, in which it will be demonstrated that the student knows how to give an answer, from the perspective of Financial and Tax Law, to one or more questions posed by the respective teacher related to the subject of the syllabus. In the test the correctness and legal adequacy of the answer provided to the question posed will be assessed.

Of the grades obtained in both tests (the one derived from the tests, works and other activities developed during the class period and the one derived from the specific test, if applicable), the higher grade will always prevail. This will be the one that will be taken into account for the final grade in each call.

In each official call, a final exam will be held, the value of which is 70% of the final grade, in view of what is stated in the Degree Report, according to which "The cognitive learning results of the subject will be assessed as well as the problem-solving capacity. The relationship between theoretical knowledge and its practical value is encouraged, valuing the capacity of argumentation and exposition". This final test will be divided into two parts:

The first part will consist of answering a series of multiple-choice questions, with only one correct answer, with no penalties for failure. It will be weighted in 35% of the final grade and it will be a necessary condition to pass the subject that the student obtains a minimum of 1.5 points out of the maximum 3.5 points assigned to this first part of the test.

The second part will consist of the resolution of one or more practical cases and will be weighted at 35% of the final grade. The correctness of the answers provided to the various problems posed will be assessed, as well as the proper use of legal sources. It will be a necessary condition to pass the subject that the student obtains a minimum of 1.5 points out of the 3.5 points assigned as maximum to this second part of the test.

In the final test, the use of computers or other electronic devices will not be allowed, although calculators not incorporated in such devices or watches may be used

Finally, please note that, if a student takes the exam on a day other than the one indicated in the official announcement, with a justified cause, the exam model may be different from the ones indicated above.

Likewise, the examination model may also be different for foreign students participating in exchange programs, provided there is a justified cause. In any case, the content of the exam will be theoretical/practical.