

# Teaching guide

## IDENTIFICATION DETAILS

Degree:	Law		
Field of Knowledge:	Social and Legal Science		
Faculty/School:	Law, Business and Governance		
Course:	SPANISH TAX SYSTEM		
Type:	Compulsory	ECTS credits:	6
Year:	3	Code:	7240
Teaching period:	Sixth semester		
Area:	Financial and Tax Law		
Module:	Public Law		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	150		

## SUBJECT DESCRIPTION

En particular, se ofrece primero una visión de conjunto del sistema impositivo español con el fin de conocer la trascendencia tributaria de una gran variedad de actos y negocios jurídicos que son objeto de estudio en distintas asignaturas del Grado. El análisis se centra después en las figuras impositivas estatales y autonómicas de normativa común más relevantes como son el Impuesto sobre la Renta de las Personas Físicas, el Impuesto sobre Sociedades y el Impuesto sobre el Valor Añadido.

El estudio de cada impuesto tendrá por finalidad el análisis de sus características y elementos jurídicos más significativos como son el hecho imponible, las exenciones, el devengo y la cuantificación de la prestación tributaria y se realiza desde una perspectiva que integra distintas herramientas de trabajo del jurista como son los principios tributarios, la legislación, el proceso de liquidación numérica y, en su caso, la doctrina administrativa y jurisprudencia en su función interpretativa. Todo ello con la finalidad de alcanzar una comprensión del sistema tributario que habilite para su aplicación práctica y eventualmente para su valoración crítica a la luz de los

principios impositivos más importantes.

## **SKILLS**

### **Basic Skills**

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

Students must have developed the learning skills needed to undertake further study with a high degree of independence

### **General Skills**

To apply theoretical knowledge in the solving of problems.

To research, manage sources and handle information.

To acquire an ability for analysis, synthesis, assessment and critical reasoning.

To learn independently.

### **Specific skills**

To achieve a perception of unitary nature of the legal system and the need for an interdisciplinary view of legal problems.

To provide creative and imaginative solutions, thanks to the approach or sources used, to legal, personal and professional problems.

To handle (legal, jurisprudential and doctrinal) law sources applicable to the matter of study.

To master computer techniques involved in obtaining legal information (legislation databases, jurisprudence, literature, etc.).

To show critical awareness in analysing the legal system and to be able to identify the adequacy of a law or regulation when it comes to the ideals of justice.

To be able to approach a subject by means of rigorous, profound and comprehensive thought, with capacity for analysis and synthesis.

To reflect on one's learning with self-criticism, identifying areas for improvement based on criteria of quality and excellence.

To use feedback.

### **DISTRIBUTION OF WORK TIME**

<b>CLASSROOM-BASED ACTIVITY</b>	<b>INDEPENDENT STUDY/OUT-OF-CLASSROOM ACTIVITY</b>
60 hours	90 hours