

28534 - Financial and Tax Law

Información del Plan Docente

Academic Year	2018/19
Subject	28534 - Financial and Tax Law
Faculty / School	108 - Facultad de Ciencias Sociales y del Trabajo
Degree	428 - Degree in Labour Relations and Human Resources
ECTS	6.0
Year	
Semester	First semester
Subject Type	Optional
Module	---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

Learning process

1. Lectures.
2. Practice sessions.
3. Independent work of student and work adress.

4.2.Learning tasks

1. Lectures. 30 hours.
2. Práctice sessions. 30 hours (per group).
3. Self study of the student: 9 hours.
4. Teacher's personal work (Work address): 30 hours.

4.3.Syllabus

1. Overview of taxes.
2. The tax on income of individuals.
3. Consumer taxes (VAT, ...)
- 4.The Transfer Tax and Stamp Duty.
5. The inheritance tax.
6. The regional taxes.

4.4.Course planning and calendar

The calendar and the programming of the theoretical meetings, practices of the subject and presentation of work will be communicate to the students to the beginning of the academic course.

4.5.Bibliography and recommended resources

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Martín Queralt, J. M., Lozano Serrano, C., Tejerizo López, J. M. y Casado Ollero, G. Curso de derecho financiero y tributario (Última edición). Madrid: Tecnos.

Martín Queralt, J. M., Tejerizo López, J. M., Cayón Galiardo, A. (Dirs.). Manual de derecho tributario: parte especial (última edición). Cizur Menor, Navarra: Aranzadi.

Simón Acosta, E. (Coord.), Peña Velasco, G. de la y Falcón y Tella, R. Código tributario (última edición). Cizur Menor (Navarra): Aranzadi.