Universitat Autònoma de Barcelona

2018/2019

Personal Income Tax and Successions and Donations Tax

Code: 102221
ECTS Credits: 6

Degree	Type	Year	Semester
2500786 Law	OT	4	0

Contact

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Use of languages

Principal working language: catalan (cat)

Some groups entirely in English: No

Some groups entirely in Catalan: Yes

Some groups entirely in Spanish: No

Teachers

Carmen Ana Jover Diaz

Prerequisites

It is recommended that the contents and skills of the subjects of Financial and Tax Law I and II be assumed.

Objectives and Contextualisation

The subject of "The Income Tax of Individuals and the Inheritance and Donations Tax" is part of the set of disciplines that aim to provide the student with the necessary legal bases to obtain a complete view of the tax activity of Public Administrations.
The specific objectives of the subject are the study and analysis of taxation on income and free purchases of natural persons. In this line, a complete vision will be given on the taxation of labor income, capital and economic activities of natural persons. Taxes on free acquisitions, whether mortis causa or inter vivos, will also be analyzed.

Skills

- Apprehending the necessary mechanisms in order to know, assess, and apply the legislative reforms as well as to follow the changes produced in a concrete subject.
- Arguing and laying the foundation for the implementation of legal standards.
- Carrying out an approximation to a legal problem by using the appropriate research methods (authorities, legal databases, instruction websites...).
- Demonstrating a sensible and critical reasoning: analysis, synthesis, conclusions.
- Efficiently managing information, being capable of assimilating a considerable volume of data in a limited amount of time.
- Identifying the underlying conflicts of interest in disputes and real cases.
- Identifying, assessing and putting into practice changes in jurisprudence.

- Mastering the computing techniques when it comes to obtaining legal information (legislation databases, jurisprudence, bibliography...) and in data communication.
- Memorising and utilising legal terminology.
- Planning and organising: managing of time, resources, etc.
- Students must be capable of demonstrating a critical awareness of the analysis of the legal system and development of legal dialectics.
- Students must be capable of demonstrating the unitary nature of the legal system and of the necessary interdisciplinary view of legal problems.
- Working in multidisciplinary and interdisciplinary fields.

Learning outcomes

1. Applying the ICT when solving tax-legal matters.
2. Applying the legal, financial and tax standards.
3. Applying the tax-legal legislation and the doctrine of the Economic-Administrative Tribunal.
4. Assessing the jurisprudential criteria in accordance with the financial-legal principles.
5. Carrying out an approximation to a legal problem by using the appropriate research methods (authorities, legal databases, instruction websites...).
6. Defining the jurisprudential pronouncements in the financial-legal field.
7. Demonstrating a sensible and critical reasoning: analysis, synthesis, conclusions.
8. Describing the tax issues in the framework of the general legal system.
9. Efficiently managing information, being capable of assimilating a considerable volume of data in a limited amount of time.
10. Enumerating the rules of interpretation for the tax-legal standards.
11. Expressing a critical conscience on the debate developed in the tax-legal framework.
12. Identifying the rules of implementation of the tax-legal standards.
13. Planning and organising: managing of time, resources, etc.
14. Suggesting solutions to conflicts in tax-legal matters.
15. Using financial and tax terminology.
16. Working in multidisciplinary and interdisciplinary fields.

Content

During the course the following topics will be developed:
I.- Legal system for the taxation of income
II. - Income concept: income from work, capital and economic activities
III. - Profitable acquisitions due to death
IV. - Taxation on donations
The contents of each topic will be specified by the teacher at the beginning of the course.

Methodology

The teaching methodology is based on students work with de main goal of getting needed competences for understanding and applying the law which is studied. Teachers are going to hold students in this task and is going to provided necessary tools as well in order to get competences with success. The development of the subject and the students formation is based in the next kind of activities:

1.- Teacher-directed activities:

Theoretical classes: Teachers are going to explain the essential and basic principles for understanding the legal and jurisprudential frame.

Practical classes: Teachers and students solve the tax basic problems with de completion of practical cases. The comprehension and critical application of the law and jurisprudence related with the topics taught in theoretical classes is the base of this task. These activities may be a plurality of actions as such activities of debate on the thematic given based on the reality and group work in classroom on recommended materials

2.- Supervised activities:

Tutorials

3.- Autonomous activities:

The students must organize their time and effort autonomously, both individually as in groups. It involves activities such as search of appropriate literature and jurisprudence for the resolution of practical cases, exercises proposed by teachers, study activity by overcoming the evaluation tasks and consultations in tutorial to the teachers.

Activities

Title	Hours	ECTS	Learning outcomes
Type: Directed			
Practical classes: commentaries of sentences and norms, practical cases and conceptual maps	21.2	0.85	3, 2, 7, 14, 4
Theoretical classes	21.2	0.85	8, 12, 13, 11, 15
Type: Supervised			
Tutorials	7	0.28	3, 2, 6, 7, 9, 11, 14, 4
Type: Autonomous			
Search of texts, readings, study and essays	95	3.8	1, 9, 13, 11

Evaluation

The students will pass the subject if they carry out these assessment exercices:
1st: exam, value of 2'5 points
2nd: practical cases, value of 2'5 points
3rd: summary examination, value of 5 points
It will get the final mark adding the points got but this requires two conditions: first, it is necessary to make each assessment and to get 2'5 point minimun in the last one. Otherwise, the subject will not be overcome and it will be necessary to make a recovery examination about all lessons. The student will be able to get 5 points maximun with this last test.
Both the summary examination as the recovery examination will be done following academic calendar.
Assessments 1 and 2 will be done following the professors team calendar or programme which will be showed through the Virtual Campus at the beggining of class activity. The programmed days for assessments 1 and 2 could be changed for major force reasons or with a warning well in advance.
The students will be able to apply for a teacher tutorial in regards the avaluation items in order to get a proper progress of subject.

Evaluation activities

Title	Weighting	Hours	ECTS	Learning outcomes
Exam	2'5 points	1.3	0.05	3, 2, 6, 8, 10, 12, 11, 14, 15, 4

Solving of practice cases	2'5 points	1.3	0.05	3, 1, 2, 6, 7, 8, 9, 5, 11, 14, 16, 15, 4
Summary examination or, if need be, recovery examination	5 points	3	0.12	3, 2, 6, 7, 8, 10, 9, 12, 13, 5, 11, 14, 16, 15, 4

Bibliography

Recommend handbooks (last edition)

ALONSO GONZÁLEZ, Luís Manuel y COLLADO YURRITA, Miiguel Angel (Directores): *Manual de Derecho Tributario: Parte Especial*, editorial Atelier.

ALVAREZ MARTÍNEZ. Joaquín: *Manual de Derecho tributario. Parte especial,* Ed. Aranzadi.

FERREIRO LAPATZA, Juan José. (y otros): *Curso de Derecho Tributario. Parte especial*, Ed. Marcial Pons.

MERINO JARA, Isaac (Director):*Derecho Financiero y Tributario. Parte Especial,* Ed. Tecnos.

PEREZ ROYO, F ernando y otros: *Curso de Derecho Tributario. Parte especial*, ed. Tecnos.

POVEDA BLANCO F. (Dir): *Sistema fiscal: esquemas y supuestos prácticos*, Ed. Aranzadi.

TEACHER'S GUIDE SCHEDULE

WEB SITES

www.aeat.es

www.e-tributs.cat

www.atc.cat