

**1. General information****Course:** ECONOMICS OF FISCAL PLANNING**Type:** ELECTIVE**Degree:** 336 - UNDERGRADUATE DEGREE PROGRAMME IN LAW**Center:** 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA**Year:** 4**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 35359**ECTS credits:** 4.5**Academic year:** 2022-23**Group(s):** 30**Duration:** C2**Second language:** Spanish**English Friendly:** Y**Bilingual:** N**Lecturer:** DANIEL BALSALOBRE LORENTE - Group(s): 30

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2. Pre-Requisites

Not established

3. Justification in the curriculum, relation to other subjects and to the profession

The purpose of the subject is to introduce students to the methodology of tax planning, so that they can develop their own criteria in the decision-making of the company, such as legal and tax toilets of the same. Given the current international context in which companies develop their economic activity, the possibility of implementing tax strategies with the aim of reducing tax burdens and increasing business profitability, are becoming increasingly important, always within the law.

4. Degree competences achieved in this course**Course competences**

Code	Description
E01	To become aware of the importance of law as a regulator of social relations.
E04	Ability to search, identify and use legal sources (legal, jurisprudential and doctrinal).
E05	Ability to read, interpret, analyse and write legal documents from an interdisciplinary perspective.
E06	Master the new technologies by applying them to law (databases of legislation and case law, bibliographies) and use the Internet to obtain information and communicate data.
E11	Ability to create and structure standards.
E12	Analyze the Law and its main public and private legal institutions from their genesis to their current reality.
E13	Solve problems arising from the application of general principles of law and legal norms to factual situations.
E15	To deepen the analysis of the legal structures - national and European policies and international bodies, as well as their functioning.
E16	Identify the basic theories of economic science and analyse social reality from an economic perspective and its impact on the law.
E17	Understand the legal and fiscal framework that conditions economic and business activity.
G01	Knowledge of a second foreign language, preferably English, at Level B1 of the Common European Framework of Reference for Languages.
G02	Knowledge at the user level of Information and Communication Technologies
G04	Incorporate the sense and ethical principles in their professional activity
G07	Ability to adapt to new situations and to resolve conflict situations with clear decision and criteria.
G09	Develop critical and self-critical thinking.
G11	Acquire the ability to organize and plan professional activity.
G13	Recognize diversity and multiculturalism, and acquire knowledge of other cultures.
G14	Ability to apply knowledge to practice.
G15	Ability to locate, select, process and manage information.
G16	To generate and transmit new ideas, promote our own initiatives and seek excellence.

5. Objectives or Learning Outcomes**Course learning outcomes****Description**

Resolution of practical problems often arising in the field of international and community taxation as a result of the interaction between the normative instruments adopted by the various subjects with the capacity to intervene in these matters.

Additional outcomes

Acquisition of skills in business decision-making where tax factors have an impact.

6. Units / Contents

Unit 1: Tax Planning Methodology

Unit 1.1 Introduction

Unit 1.2 Instruments for Tax Planning

Unit 2: Personal Tax Planning

Unit 2.1 Choice of savings instruments

Unit 2.2 Transfer of personal assets

Unit 3: Business Tax Planning

Unit 3.1 Choice of financial instruments

Unit 3.2 Use of tax incentives

Unit 4: International Tax Planning

Unit 4.1 Double taxation agreements

Unit 4.2 Tax havens

7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (practical) [ON-SITE]	Lectures	E12 E16 G04 G15	0.6	15	N		The essential elements of the theoretical content of the Program will be explained.
Class Attendance (theory) [ON-SITE]	Lectures	E01 E17 G04 G09 G14 G15	0.3	7.5	N		Practices proposed by the teacher will be presented and corrected, through their sharing in the classroom, with the active participation of the student.
Writing of reports or projects [OFF-SITE]	Guided or supervised work	E04 E05 E06 E11 E15 G01 G15	1.4	35	Y	N	Los alumnos tendrán que presentar y realizar dos trabajos de investigación, en relación con dos puntos tratados en clase, los mismos serán indicados por el profesor. Las fechas de presentación de los mismos serán fijadas por el profesor.
Project or Topic Presentations [ON-SITE]	Guided or supervised work	E15 G11 G13 G16	0.2	5	N		Students must present in class the two research papers carried out on the dates indicated by the teacher.
Study and Exam Preparation [OFF-SITE]	Self-study	E06 E13 G02 G07	1.75	43.75	N		The students will dedicate the time to consolidate the teachings learned in class and carry out the practices and works proposed.
Individual tutoring sessions [ON-SITE]	Self-study	E16 E17 G09	0.15	3.75	N		They will be used for the personal follow-up of the student.
Final test [ON-SITE]	Self-study	E16 E17	0.1	2.5	Y	Y	The student must take a written test in which he will have to demonstrate the acquisition of knowledge and skills provided for in the subject.
Total:			4.5	112.5			
Total credits of in-class work: 1.35			Total class time hours: 33.75				
Total credits of out of class work: 3.15			Total hours of out of class work: 78.75				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System

Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Final test	40.00%	100.00%	The result of the final test that is available is included in this section.
Theoretical papers assessment	60.00%	0.00%	The work done by the student will be valued.
Total:	100.00%	100.00%	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

Evaluation criteria for the final exam:

Continuous assessment:

To be able to do average it will be necessary to have presented, within the deadlines that are established, the works and / or practices that are commissioned during the course and obtain at least 40% of the maximum grade in the final exam and in the reports of practices, works, etc.

The final grade will be a weighted average.

Non-continuous evaluation:

To be able to pass the subject it will be necessary to obtain at least 5 points out of 10 in the final test.

Specifications for the resit/retake exam:

The same criteria applied in the ordinary call of the chosen modality.

Specifications for the second resit / retake exam:

To be able to pass the subject it will be necessary to obtain at least 5 points out of 10 in the final test.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Unit 1 (de 4): Tax Planning Methodology	
Activities	Hours
Class Attendance (practical) [PRESENCIAL][Lectures]	3
Class Attendance (theory) [PRESENCIAL][Lectures]	1.5
Writing of reports or projects [AUTÓNOMA][Guided or supervised work]	8
Project or Topic Presentations [PRESENCIAL][Guided or supervised work]	.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	10.75
Individual tutoring sessions [PRESENCIAL][Self-study]	.75
Teaching period: Weeks 1, 2 and 3	
Unit 2 (de 4): Personal Tax Planning	
Activities	Hours
Class Attendance (practical) [PRESENCIAL][Lectures]	4
Class Attendance (theory) [PRESENCIAL][Lectures]	2
Writing of reports or projects [AUTÓNOMA][Guided or supervised work]	9
Project or Topic Presentations [PRESENCIAL][Guided or supervised work]	1.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	11
Individual tutoring sessions [PRESENCIAL][Self-study]	1
Teaching period: Weeks 4, 5, 6 and 7	
Unit 3 (de 4): Business Tax Planning	
Activities	Hours
Class Attendance (practical) [PRESENCIAL][Lectures]	4
Class Attendance (theory) [PRESENCIAL][Lectures]	2
Writing of reports or projects [AUTÓNOMA][Guided or supervised work]	9
Project or Topic Presentations [PRESENCIAL][Guided or supervised work]	1.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	13.5
Individual tutoring sessions [PRESENCIAL][Self-study]	1
Teaching period: Weeks 8, 9, 10 and 11	
Unit 4 (de 4): International Tax Planning	
Activities	Hours
Class Attendance (practical) [PRESENCIAL][Lectures]	4
Class Attendance (theory) [PRESENCIAL][Lectures]	2
Writing of reports or projects [AUTÓNOMA][Guided or supervised work]	9
Project or Topic Presentations [PRESENCIAL][Guided or supervised work]	1.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	8.5
Individual tutoring sessions [PRESENCIAL][Self-study]	1
Final test [PRESENCIAL][Self-study]	2.5
Teaching period: Weeks 12, 14, 14 and 15	
Global activity	
Activities	hours
Class Attendance (practical) [PRESENCIAL][Lectures]	15
Class Attendance (theory) [PRESENCIAL][Lectures]	7.5
Writing of reports or projects [AUTÓNOMA][Guided or supervised work]	35
Project or Topic Presentations [PRESENCIAL][Guided or supervised work]	5
Study and Exam Preparation [AUTÓNOMA][Self-study]	43.75
Individual tutoring sessions [PRESENCIAL][Self-study]	3.75
Final test [PRESENCIAL][Self-study]	2.5
Total horas: 112.5	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
Cabrerizo, Carlos María	Manual práctico del IVA	Editorial Amarante	Salamanca	978-84-949752-9-5	2019	
Félix Domínguez Barrero	Introducción a la planificación fiscal Agencia Tributaria https://www.agenciatributaria.es/ Unión Europea impuestos https://europa.eu/european-union/topics/taxation_es	Prensas de la Universidad de Zaragoza	Zaragoza	978-84-16515-03-5	2015	
Contreras Gómez, Carlos.	Planificación fiscal : principios, metodología y aplicaciones	Editorial Universitaria Ramón Areces	Madrid	978-84-9961-219-5	2016	
Ignacio Cruz Padial, Juan José	Cuestiones actuales de	Atelier	Barcelona	978-84-17466-61-9	2019	

Hinojosa Torralvo (dirs.) Félix Domínguez Barrero	Planificación fiscal internacional Planificación fiscal : personal y en la empresa	Aranzadi	Navarra	978-84-9152-506	2017
OCDE Impuestos https://www.oecd.org/tax/					