

The spanish tax system

Academic Year: (2019 / 2020)

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Department assigned to the subject: Public State Law Department

Coordinating teacher: ESCRIBANO LOPEZ, EVA ALICIA

Type: Compulsory ECTS Credits : 5.0

Year : 4 Semester : 2

OBJECTIVES

Tax plays an essential role both in the life of the ordinary citizen as in the life (and death) of multinational companies. Borders within Europe are disappearing and companies and employees can move around freely. It is a challenge to discover which countries have the most favourable tax climate. Moreover, laws are amended every year, which poses an additional challenge both to tax payers and to tax advisors.

Because learning about the Spanish Tax System without access to English legal texts poses a challenge (Spanish Tax Laws are normally not translated into other languages), this programme will focus on general aspects of taxation, as well as on specific problems of Spanish Tax Law which can be addressed by using available materials in English.

The aim of this course is to examine the current Spanish tax system, as well as to study selected current issues as they arise during the year.

DESCRIPTION OF CONTENTS: PROGRAMME

- I. The Spanish tax system: concept, structure and historical evolution
- II. The national tax system:
 - II.1. Direct taxes (personal income tax, corporate income tax and income tax for non-resident taxpayers)
 - II.2. Indirect taxes (value added tax)

LEARNING ACTIVITIES AND METHODOLOGY

The teaching method currently employed by all Professors at the Área de Derecho Financiero y Tributario follows an active teaching approach, which entails a constant encouragement of students to examine and apply the current tax legislation and cases. Student accountability is thus actively promoted, and they are expected to make use of all the materials available to them (compulsory reading, cases, practical examples, etc). In this regard, the teaching method will be based on cases. Students will be expected to participate actively in class as well as to present papers before the class, as well as submit a final essay on a topic chosen by the teacher. In that regard, special relevance will be given to participation in class, as well as participation in the simulation of tax arbitration cases.

ASSESSMENT SYSTEM

% end-of-term-examination/test:	40
% of continuous assessment (assignments, laboratory, practicals...):	60

PRESENTIAL SYSTEM.

The highest grade possible is 11:

- 7 points: working during the course.

% end-of-term-examination/test: 40

% of continuous assessment (assignments, laboratory, practicals...): 60

-- 6 points: two exams during the course, 3 points each. It will be object of examination all the lessons taught until the day of the exam (including the lesson expected for the day of the exam)

-- 1 point: the professor may grant one extra point to those students who participate actively, frequently and successfully in the discussions.

When the classes are over, the sum of these grades will be published on the internet for the knowledge of the student. A date will be set for the review of the grades of the presential system in order to let the students see their exams. After that, the grades of the presential system will reach the degree of definitive and will not be able to be reviewed again at the end of the course.

- 4 points, final exam. To pass the subject it will be necessary to reach in the final exam a minimal punctuation of 1,2 out of 4. So, the student will fail if he/she does not fulfill this requirement in spite of the fact that the sum of the grades of the presential system and the final exam reaches 5 points.

The active participation of the student in class will positively influence the final grade.

NON PRESENTIAL SYSTEM

Final exam in which the students will be able to obtain a maximum grade of 6. On the grade actually obtained in the examination a rule of three will be applied, so that those who reach 10 will have 6 as final grade, being necessary therefore a grade of 8,3/10 to be able to pass.

Those who do not want to take part in the presential system, will have to communicate their decision up to the end of the week following the publication of the qualifications of the presential system. The delegate of class will have to make a list with the name and surnames, ID card and signature of the people who choose to leave the presential system.