

## The spanish tax system

Academic Year: ( 2019 / 2020 )

Review date: 29-04-2019

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 5.0

Year : 5 Semester : 1

## 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. Tax Law as a system: concept, structure and historical evolution

II. Most Relevant Spanish Taxes:

II.1 Direct taxes: Personal Income Tax; Corporate Income Tax; Non-Residents Income Tax.

II.2 Indirect taxes: Value Added Tax.

**% end-of-term-examination:** 40

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