Corporate Income Tax I

Academic Year: (2019 / 2020) **Review date: 01-05-2020**

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 6.0

Year : 1 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

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OBJECTIVES

SKILLS THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

Acquiring knowledge that provides a solid theoretical basis and enhances originality when developing and/or applying ideas.
That the students know how to apply the knowledge acquired in the resolution of problems in little known or multidisciplinary environments.
That students are able to integrate knowledge and face the complexity of formulating critical judgements from information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgements.
Students should be able to communicate both their conclusions and the arguments behind them to specialized and non-specialized audiences in a clear and unambiguous manner.
Students should possess the learning skills to enable them to continue studying in a largely self-directed or autonomous manner.
Acquisition of a complete knowledge of the essential principles that govern the Spanish tax system.
Ability to identify, interpret, apply and critically analyze legal and doctrinal texts related to tax matters.
Ability to relate the national regulation on taxation and the international norms referred to such matter.
Ability to solve highly complex legal problems related to tax matters.
Capacity to prepare legal reports on tax-related problems, with an orderly structure and solid legal arguments.
Acquisition and/or consolidation of learning skills that will allow the student to continue in the future with the study of regulation in tax matters.
Justification of the planning of complex realities that require legal arguments and solutions in application of tax regulations.
Obtaining and managing information on tax matters, through the use and management of specialized databases and other telematic tools.
Active intervention in interdisciplinary teams to achieve common objectives.
Capacity to design and execute the planning of IS tax obligations paying special attention to the impact that accounting regulations have on it.
Ability to analyse and specify taxation in the cases of special IS regimes.
Ability to interrelate and solve the problems posed in a real-life scenario that makes it possible to simulate and identify the critical points that exist in the application of tax regulations to the different cases in which various taxes or tax obligations converge.

LEARNING RESULTS ACQUIRED BY THE STUDENT

Ability to design and execute the planning of the tax obligations of the IS paying special attention to the impact that the accounting regulations have on it. Capacity to analyse and specify the taxation in the cases of special regions of the IS.
Ability to solve problems related to tax planning issues within the framework of the consolidation regime and the neutrality regime in restructuring operations.
Planning through the use of temporary joint ventures and economic interest groupings (EIGs).
Ability to understand and apply complex planning schemes for related transactions through transfer pricing regulations at the domestic and cross-border levels.

All the teaching is given in a practical way, through the resolution of practical cases during the class in a joint way between students and teacher. In order to get the most practical perspective, students must

have worked on and solved the cases before the class.

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DESCRIPTION OF CONTENTS: PROGRAMME

General characteristics of the CIT
Determination of the taxable base through the accounting profit
Specific analysis of off-balance sheet adjustments
Reductions and capitalization reserve
Negative taxable bases
Tax rate, tax due and deductions to encourage certain activities
Elimination of double taxation
Special regimes
Formal obligations

LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the subject teacher
2. Solving case studies, problems, etc. raised by the teacher individually or in a group
3. Presentation and discussion in class, under the moderation of the teacher, of topics related to the content of the subject, as well as practical cases

ASSESSMENT SYSTEM

Continuous evaluation (class participation, assignments and others) 40%
Final exam 60%

% end-of-term-examination:	60
% of continuous assessment (assigments, laboratory, practicals…):	40

BASIC BIBLIOGRAPHY

- Pérez Royo (dir) Curso de Derecho Tributario, Tecnos, Última