VAT special regimes

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 : 2.0

Year : 1 Semester : 2

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 judgments from information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments.
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.
CG1: 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.
documented legal acts.
Ability to prepare an exhaustive analysis of the broad casuistry of VAT in the configuration of its taxable event in order to achieve an advanced level of knowledge.
Ability to assess the planning of the system of deductions and refunds established in the VAT regulations.
Ability to design and execute the planning of VAT tax obligations as well as the management of its formal obligations.
Ability to interrelate and solve the problems raised in a real practical case that allows to simulate and identify the critical points that exist in the application of tax regulations to the different cases in which several taxes or tax obligations converge.

LEARNING RESULTS ACQUIRED BY THE STUDENT

Ability to carry out an exhaustive analysis of the broad casuistry of VAT in the configuration of its taxable event referring to domestic transactions in order to achieve an advanced level of knowledge.
Ability to evaluate the planning of the system of deductions and returns established in the VAT regulations. Ability to design and execute the planning of VAT tax obligations as well as the management of its formal obligations. Ability to interpret and apply the special regimes present in the

VAT regulations in an appropriate manner. Acquisition of knowledge on the nature and functioning of excise duties in the internal environment.
All the teaching is given in a practical way, through the resolution of practical cases during the class in a joint way between the students and the teacher. To achieve the greatest practical perspective, students must have worked on and solved the cases before the class.
In addition, in order to enhance the eminently practical nature of this Master's, one and a half hours will be devoted to seminars for each credit assigned to the subject, in which cases or settlement practice will be analysed and discussed. Therefore, in this subject the total number of hours devoted to seminar practice will be 12. In these seminars students will analyze real problems with outstanding professionals from the world of law, the judiciary and tax inspection with the aim of enhancing the eminently practical nature of the master's degree, in which students must work on a daily basis, in classes and seminars, as if they were integrated into the professional world.

DESCRIPTION OF CONTENTS: PROGRAMME

1. Special arrangements for agriculture, livestock and fisheries.
2. Special scheme for the equivalence surcharge for retailers.
3. Simplified scheme for SMEs.
4. Special scheme for the cash criterion.
5. Special scheme for second-hand goods, works of art, antiques and collectors' items.
6. Special scheme for travel agencies.
7. Special scheme for investment gold transactions.
8. Special schemes applicable to electronically supplied services and to radio and television communication services. The 'one-stop-shop' (MOSS) system.
9. Special scheme for the group of entities

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