

Academic Year: (2022 / 2023)

Review date: 04-06-2021

Department assigned to the subject: Department of Public State Law

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Compulsory ECTS Credits : 6.0

Year : 4 Semester : 1

DESCRIPTION OF CONTENTS: PROGRAMME

LESSON 1. INTRODUCTION TO THE SPANISH TAX SYSTEM.
 LESSON 2. CONCEPT, STRUCTURE, LIABILITY SUBJECTS, EXEMPTIONS, TAX PERIOD AND INCOME IN IRPF.
 LESSON 3. QUALIFICATION AND QUANTIFICATION OF THE DIFFERENT RENTAL CLASSES. LABOUR INCOME
 LESSON 4. INCOME FROM PASSIVE SOURCES. IMPUTATION OF INCOME
 LESSON 5. INCOME FROM ECONOMIC ACTIVITIES.
 LESSON 6. CAPITAL GAINS AND LOSSES
 LESSON 7: IRPF LIQUIDATION
 LESSON 8: INTRODUCTION TO THE COMPANY TAX
 LESSON 9. TAXABLE BASE OF THE COMPANY TAX I.
 LESSON 10. TAXABLE BASE OF THE COMPANY TAX II. TAX-ACCOUNTING ADJUSTMENT RULES. CLASSIFICATION CRITERIA (I).
 LESSON 11. TAXABLE BASE OF THE COMPANY TAX III. TAX-ACCOUNTING ADJUSTMENT RULES. CLASSIFICATION CRITERIA (II).
 LESSON 12. TYPES OF LIABILITY, DEDUCTIONS, BONUSES AND MANAGEMENT IN THE COMPANY TAX.
 LESSON 13. INCOME TAX FOR NON-RESIDENTS.
 LESSON 14. PROPERTY TAXATION: INHERITANCE AND DONATION TAX; WEALTH TAX.
 LESSON 15. INTRODUCTION TO VAT
 LESSON 16. TAXABLE EVENTS IN IN VAT.
 LESSON 17. VAT EXEMPTIONS AND TAXPAYERS.
 LESSON 18. TAXABLE BASE, TAX RATES AND VAT FEE.
 LESSON 19. DEDUCTION, RETURN AND MANAGEMENT IN VAT.
 LESSON 20. EXCISE DUTIES AND CUSTOMS TAX.

LEARNING ACTIVITIES AND METHODOLOGY

The case method is used, consisting of the constant resolution of problems, of cases, for the study of the matter. To this end, the student is provided with materials at the beginning of the course that contain these cases for the student to solve before each session and in this one the solutions are discussed.

ASSESSMENT SYSTEM**CONTINUOUS ASSESSMENT**

The total grade scores about 10, according to the following breakdown:

- 4 points - continuous assessment: consists essentially of two partial examinations. Other surprise tests and additional class activities may be performed.
- 6 points - final exam. To pass this course, it is necessary to achieve a minimum score of 2.1 out of 6 in the final exam. Thus, the student will fail the course if this requirement is not met, even though he may reach at least a score of 5 points as a result of the addition of the continuous assessment and the final exam's grades.

Student participation in class will positively influence the student's final grade.

NON-CONTINUOUS ASSESSMENT

The final grade is based on the final examination, on which the student can score a maximum of 6 points out of 10. A rule of three shall apply on the qualification obtained in the examination: if a student obtains 10 points in this final exam, he will achieve a 6 points grade for this course. This means that a student may obtain 8.3 points out of 10 in the final exam to pass the course.

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

BASIC BIBLIOGRAPHY

- MERINO JARA, ISAAC (ET AL.) Derecho Tributario. Parte Especial, TECNOS, Última edición
- PÉREZ ROYO, FERNANDO (ET AL.) Curso de Derecho Tributario. Parte especial, TECNOS, Última edición