Business Taxes

Academic Year: (2022 / 2023) **Review date: 04-06-2021**

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Electives ECTS Credits : 3.0

Year : 4 Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

None

OBJECTIVES

- To analyze the tax outcome of labour relationships both from the perspective of workers and enterprises.
- To solve specific problems related to the tax consequences of the management of human resources in the context of enterprises.

DESCRIPTION OF CONTENTS: PROGRAMME

1. Introduction to the Spanish tax system.
2. The Personal Income Tax. Entrepreneurial income. Calculation of the taxable base. Deductions on the taxable base. Deductions on taxes due. Withholding mechanisms.
3. The Corporate Income Tax: remission to the accounting profits and adjustments needed to determine the taxable base. Double taxation deductions. Other deductions.
4. The Value Added Tax: domestic transactions and cross-border transactions.
5. Excise duties and other taxes.
6. International taxation: Double Tax Conventions and Non-Resident Income Taxation

LEARNING ACTIVITIES AND METHODOLOGY

Theoretical lessons, case resolution and debate groups

ASSESSMENT SYSTEM

Continuous assessments and end-of-term examination

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