

Academic Year: ( 2023 / 2024 )

Review date: 30-11-2021

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 5.0

Year : 4 Semester : 2

**REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)**

Public Expenditure and the Resources for its financing

**OBJECTIVES**

Legal analysis of the different figures that make up the Spanish tax system, both at national, regional and local level, with emphasis on the international and European Union law aspects of the tax system.

**DESCRIPTION OF CONTENTS: PROGRAMME**

LESSON 1. INTRODUCTION TO THE SPANISH TAX SYSTEM.  
 LESSON 2. CONCEPT, STRUCTURE, TAXPAYERS, EXEMPTIONS, TAX PERIOD AND ACCRUAL IN THE IRPF.  
 LESSON 3. CLASSIFICATION AND QUANTIFICATION OF THE DIFFERENT TYPES OF INCOME. INCOME FROM WORK.  
 LESSON 4. INCOME FROM CAPITAL. IMPUTATIONS OF INCOME.  
 LESSON 5. INCOME FROM ECONOMIC ACTIVITIES.  
 LESSON 6. CAPITAL GAINS AND LOSSES.  
 LESSON 7: LIQUIDATION OF PERSONAL INCOME TAX.  
 LESSON 8: INTRODUCTION TO CORPORATION TAX.  
 LESSON 9. TAXABLE BASE OF CORPORATION TAX I.  
 LESSON 10. TAXABLE INCOME FOR CORPORATION TAX II. THE OFF-ACCOUNTING ADJUSTMENT RULES. CLASSIFICATION CRITERIA (I).  
 LESSON 11. TAXABLE INCOME FOR CORPORATION TAX III. THE OFF-ACCOUNTING ADJUSTMENT RULES. CLASSIFICATION CRITERIA (II).  
 LESSON 12. TAX RATES, DEDUCTIONS, ALLOWANCES AND MANAGEMENT IN CORPORATION TAX.  
 LESSON 13. TAX ON THE INCOME OF NON-RESIDENTS.  
 LESSON 14. WEALTH TAXES: INHERITANCE AND GIFT TAX; WEALTH TAX.  
 LESSON 15. INTRODUCTION TO VAT.  
 LESSON 16. DELIMITATION OF THE TAXABLE EVENT IN VAT.  
 LESSON 17. EXEMPTIONS AND TAXABLE PERSONS IN VAT.  
 LESSON 18. TAXABLE BASE, TAX RATES AND VAT QUOTA.  
 LESSON 19. DEDUCTION, REFUND AND MANAGEMENT IN VAT.  
 LESSON 20. SPECIAL TAXES AND CUSTOMS.

**LEARNING ACTIVITIES AND METHODOLOGY**

The case method is used, consisting of the constant resolution of problems, cases, in the study of the subject. To this end, students are provided with materials at the beginning of the course containing these cases so that they can solve them before each session and discuss the solutions.

**ASSESSMENT SYSTEM**

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

**CONTINUOUS ASSESSMENT**

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

**% end-of-term-examination:** 60

**% of continuous assessment (assignments, laboratory, practicals...):** 40

- 4 points - continuous assessment: consists essentially of two partial examinations.
- 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.