

Academic Year: (2023 / 2024)

Review date: 28/04/2023 20:01:22

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Compulsory ECTS Credits : 6.0

Year : 4 Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Public Expenditure and the Resources for its Financing

OBJECTIVES

THE COMPETENCES THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

Acquire knowledge that provides a solid theoretical basis and enhances originality when developing and / or applying ideas.

That students know how to apply the knowledge acquired in solving problems in little known or multidisciplinary environments.

That students are able to integrate knowledge and face the complexity of formulating critical judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgments.

That students know how to communicate both their conclusions and the arguments that support them to specialized and non-specialized audiences in a clear and unambiguous way.

That students possess the learning skills that will enable them to continue studying in a way that will be largely self-directed or autonomous.

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 referring to said matter.

Ability to solve highly complex legal problems related to the tax area.

Acquisition and/or consolidation of learning skills that 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 arguments and legal solutions in the application of tax rules.

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.

LECTION 7: LIQUIDATION OF PERSONAL INCOME TAX.

LECTION 8: INTRODUCTION TO CORPORATION TAX.

LECTION 9. TAXABLE BASE OF CORPORATION TAX I.

LESSON 10. TAXABLE INCOME FOR CORPORATION TAX II. THE OFF-ACCOUNTING ADJUSTMENT RULES. CLASSIFICATION CRITERIA (I).

LECTION 11. TAXABLE INCOME FOR CORPORATION TAX III. THE OFF-ACCOUNTING ADJUSTMENT RULES. CLASSIFICATION CRITERIA (II).

LECTION 12. TAX RATES, DEDUCTIONS, ALLOWANCES AND MANAGEMENT IN CORPORATION TAX.

LECTION 13. TAX ON THE INCOME OF NON-RESIDENTS.

LECTION 14. WEALTH TAXES: INHERITANCE AND GIFT TAX; WEALTH TAX.

LECTION 15. INTRODUCTION TO VAT.
LECTION 16. DELIMITATION OF THE TAXABLE EVENT IN VAT.
LECTION 17. EXEMPTIONS AND TAXABLE PERSONS IN VAT.
LECTION 18. TAXABLE BASE, TAX RATES AND VAT QUOTA.
LECTION 19. DEDUCTION, REFUND AND MANAGEMENT IN VAT.
LECTION 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

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

CONTINUOUS ASSESSMENT

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

- 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.