

Academic Year: ( 2024 / 2025 )

Review date: 28-04-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Compulsory ECTS Credits : 5.0

Year : 5 Semester : 1

## OBJECTIVES

Tax plays an essential role both in the life of the ordinary citizen as in the life (and death) of multinational companies. Borders within Europe are disappearing and companies and employees can move around freely. It is a challenge to discover which countries have the most favourable tax climate. Moreover, laws are amended every year, which poses an additional challenge both to tax payers and to tax advisors.

Because learning about the Spanish Tax System without access to English legal texts poses a challenge (Spanish Tax Laws are normally not translated into other languages), this programme will focus on general aspects of taxation, as well as on specific problems of Spanish Tax Law which can be addressed by using available materials in English.

The aim of this course is to examine the current Spanish tax system, as well as to study selected current issues as they arise during the year.

## 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

This course follows the case method, which consists of continuous problem-solving along the semester as the main approach to study this subject. For such purpose, a booklet is made available to students in Aula Global at the beginning of the semester. This booklet contains cases that students need to prepare before the lectures as settled in the Schedule for the course.

#### 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:

- 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.

#### 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