



COURSE: SPANISH FISCAL SYSTEM

DEGREE: BUSINESS ADMINISTRATION

YEAR: 3º

TERM: 1º

WEEKLY PLANNING

WEEK	SESSION	DESCRIPTION	GROUPS (Mark X)		Special room for sesión (computer classroom, audio-visual classroom, ...)	WEEKLY PROGRAMMING FOR STUDENT		
			LECTURES	SEMINARS		DESCRIPTION	CLASS HOURS	HOMEWORK HOURS (Max. 7h week)
1	1	The role of the Public Sector in the market economy				Readings	1,5	
1	2	The National or Government Budget: The role of the revenues and spending in the market economy				Readings	1,5	
2	3	Decentralization and fiscal co-responsibility				Question solutions	1,5	
2	4	The main Revenues.				Question solutions	1,5	
3	5	The most important taxes				Question solutions	1,5	
3	6	The basic components of the taxes				Question solutions	1,5	
4	7	Direct Taxation: Wealth Tax Basic components: Stock and Wealth flow				Question solutions	1,5	
4	8	Direct Taxation: Wealth Tax Relevant questions: The role of these taxes in the local administration financing; Discussion about the convenience of the introduction of these taxes at the present time				Question solutions	1,5	
5	9	Spanish Income Tax (IRPF) settlement: Occupational income treatment (RTP)				Exhibition training	1,5	
5	10	Spanish Income Tax (IRPF) settlement:: Fixed capital assets treatment (RCI)				Presentation training	1,5	
6	11	Spanish Income Tax (IRPF) settlement:: Capital gains treatment (RCM)				Presentation training		
6	12	Spanish Income Tax (IRPF) settlement:: Equity profit and losses treatment (GPP)				Presentation training		
7	13	Spanish Income Tax (IRPF) settlement:: Structure, tax basis treatment and rates				Presentation training		
7	14	Examination: "Public Sector in Spain. Direct Taxation: Wealth"				Continuous assessment examination		
8	15	Direct Taxation: Income Tax Basic components: Selected fiscal unit; kinds of incomes taxed; analytical structure of the tax				Question solutions	1,5	
8	16	Direct Taxation: Income Tax Relevant questions: Tax reductions: reasons and effects				Question solutions	1,5	
9	17	Direct Taxation: Income Tax Relevant questions: Different treatment of the capital and employment incomes: progressive inequality hidden of the tax				Question solutions	1,5	

WEEKLY PLANNING

WEEK	SESSION	DESCRIPTION	GROUPS (Mark X)		Special room for sesión (computer classroom, audio-visual classroom, ...)	WEEKLY PROGRAMMING FOR STUDENT		
			LECTURES	SEMINARS		DESCRIPTION	CLASS HOURS	HOMEWORK HOURS (Max. 7h week)
9	18	Direct Taxation: Income Tax Relevant questions: Progressivity and acquiring: different treatment between capital gains accumulated and irregular incomes				Question solutions	1,5	
10	19	Direct Taxation: Income Tax Relevant questions: The effects of the inflation in the effective progressivity				Question solutions	1,5	
10	20	Direct Taxation: Income Tax Relevant questions: Integration of the INCOMES and CORPORATE TAXES; dividend double imposition				Question solutions	1,5	
11	21	Direct Taxation: Income Tax Future trends : Lineal Tax with Minimum Exempt; Dual Model; The Nordic case				Question solutions	1,5	
11	22	Indirect Taxation: Consumption Taxes Value Added Tax, VAT. Basic components: Passive subject and taxpayer; features and operating; tax rates; justification and effects of the total and partial exemptions Relevant questions: Openness in the international and intra-community trade				Question solutions	1,5	
12	23	Indirect Taxation: Consumption Taxes Relevant questions: The Split Rule; The regularization in the capital assets; The VAT fraud Special Taxes				Question solutions	1,5	
12	24	Spanish Income Tax (IRPF) settlement: Occupational income treatment (RTP)				Presentation and discussion (in working groups)	1,5	
13	25	Spanish Income Tax (IRPF) settlement:: Fixed capital assets treatment (RCI)				Presentation and discussion (in working groups)		
13	26	Spanish Income Tax (IRPF) settlement:: Capital gains treatment (RCM)				Presentation and discussion (in working groups)	1,5	
14	27	Spanish Income Tax (IRPF) settlement:: Equity profit and losses treatment (GPP)				Presentation and discussion (in working groups)	1,5	
14	28	Spanish Income Tax (IRPF) settlement:: Structure, tax basis treatment and rates				Presentation and discussion (in working groups)	1,5	
SUBTOTAL							42 + 68 = 110	
15		Revisions, tutorials, activities submission, etc						
16-18		Assessment training and assessment					3	
TOTAL							150	