



DENOMINATION: Tax regime of the new company		
POSTGRADO: UNIVERSITY MASTER IN COMPANY INITIATIVE AND CREATION OF COMPANIES	ECTS: 3	Semester: 2
Coordinating teacher: MARÍA LUISA GONZÁLEZ CUÉLLAR		

SUBJECT SCHEDULE (detailed version)								
w e e k	SESSION	DESCRIPTION OF THE SESSION CONTENT	GROUP (mark X)		Indicate space Required different classroom	WORK OF THE STUDENT DURING THE WEEK		
			1	2		DESCRIPTION		HORAS TRABAJO Semana
1	1 y 2	The tax regime of business activities: Study of the different taxation on the economic activity of new creation depending on the legal form adopted, as well as the taxes that are levied on the establishment and start-up of a new company	x			Study of the documentation provided to the student prior to the class Resolution of practical assumptions	3	6
2	3 y 4	The taxation of income from economic activities in the income tax of the individuals: Study of the taxation of income arising from the start and exercise of economic activities by a natural person resident in Spain	x			Study of the documentation provided to the student prior to the class Resolution of practical assumptions	3	6
3	5 y 6	The taxation of companies resident in Spanish territory: the Company Tax: Study of the taxation of income arising from the exercise of economic activities by a newly created company	x			Study of the documentation provided to the student prior to the class Resolution of practical assumptions	3	6



4	7 y 8	The taxation of companies residing in Spanish territory: their international taxation. Study of the international taxation of income arising from the exercise of economic activities by a newly created company resident in Spain obtained abroad	x			Study of the documentation provided to the student prior to the class Resolution of practical assumptions	3	6
5	9 y 10	The taxation of companies not resident in Spanish territory : Study of the taxation of income arising from the exercise of economic activities in Spain by a foreign company	x			Study of the documentation provided to the student prior to the class Resolution of practical assumptions	3	6
6	11 y 12	Value Added Tax Structure. Internal operations, intra-Community acquisitions and imports. The accrual. Option by the box criterion. Assumptions of non-support and exemption.	X			Study of the contents presented in class Reading the texts proposed by the professor Resolution of practical assumptions	3	6
7	13 y 14	Treatment of international transactions in VAT. Tax base. Recovery of supported fees: deduction and return. Formal obligations: billing duties.	X			Study of the contents presented in class Reading the texts proposed by the professor Resolution of practical assumptions	3	6
8		Preparation of evaluation and evaluation	X			Study of the course contents and the texts provided during the course		12
TOTAL HOURS (75)							21	54