

# Teaching guide

## IDENTIFICATION DETAILS

Degree:	Business Administration and Management		
Field of Knowledge:	Social and Legal Sciences		
Faculty/School:	Law, Business and Government		
Course:	TAX SYSTEM		
Type:	Basic Training	ECTS credits:	6
Year:	2	Code:	7129
Teaching period:	Fourth semester		
Subject:	straight		
Module:	Business Management and Human Development Tools		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	150		

## SUBJECT DESCRIPTION

The objective of the course is to know the essential elements of the Spanish tax system. In this subject, the student will obtain basic knowledge about the essential structure of State revenues and expenditures. On the other hand, the student will learn in a practical way the settlement scheme for those taxes that most directly affect the business environment. In particular, this objective will focus on the following taxes:

Corporate Tax  
Value Added Tax  
Personal Income Tax

## GOAL

The course 'Tax System' aims to provide a vision of the Spanish tax system that allows students to discover the economic-tax consequences of the main legal acts and businesses carried out by companies, professionals, freelancers and individuals, providing in many cases the necessary legal tools to quantify the tax obligation. It is also intended that students acquire a working methodology in the tax field and an understanding of tax principles that allow them to deepen their discipline and to carry out, where appropriate, a critical assessment of specific tax figures or institutions.

The specific aims of the subject are:

Introduce the knowledge and application of the basic legal and economic concepts of Tax Law.

Make the student aware and reflect on the tax principles that should illuminate a just tax system at the service of the Common Good

Know and apply the basic issues of Value Added Tax: structure for analyzing transactions, tax settlement, main exemptions and economic-financial effects of the tax on the company, the businessman or the professional.

Know and apply the basic issues of Corporation Tax: liquidation structure and main adjustments to the accounting result

Know and apply the basic issues of Personal Income Tax: analysis of the different sources of income with special attention to the businessman and/or professional and tax settlement.

Search for and identify the most relevant applicable legislation.

Initiate the student in the use and interpretation of tax doctrine and jurisprudence related to the areas under study.

## **PRIOR KNOWLEDGE**

Those corresponding to the grade.

## **COURSE SYLLABUS**

### **TOPIC 1. THE SPANISH TAX SYSTEM: BASIC LEGAL ISSUES**

1. Justification of the duty to pay taxes
2. Tributes in the Spanish Constitution: tax principles for the distribution of the tax burden
3. Type of public revenue
4. Public entities that can establish taxes
5. Sources of Tax Law
6. Legal structure of the tax: taxable fact and quantification of the tax obligation
7. The subjects of the tax
8. The calculation of deadlines in the tax field

### **TOPIC 2. PERSONAL INCOME TAX**

1. Applicable tax principles and characteristics
2. Taxable event: legal classification of the different types of income
3. Most important exemptions
4. Full and net income: deductible expenses and performance reductions
5. Tax base, tax base reductions and tax base
6. Settlement structure
7. Full fee, liquid fee and differential fee.

#### TOPIC 3. CORPORATE TAX

1. Applicable tax principles and characteristics
2. Taxable event, liquidation scheme and types
3. Tax base
  - 3.1 Adjustments for non-deductible expenses
  - 3.2 Amortization adjustments: (1) Linear amortization; (2) Accelerated amortization; (3) Amortization of intangible assets; (4) Freedom of amortization (5) Amortization of reduced price assets
  - 3.3 Adjustment for financial expenses
  - 3.4 Adjustments for exempt income: (1) for dividends and profits from the sale of shares (2) For income obtained through EP (3) Patent Box
  - 3.4 Legal and economic meaning of adjustments
4. Negative Tax Bases: Limits and Application
5. Full, liquid and differential share

#### TOPIC 4. VALUE ADDED TAX

1. Features of the tax
2. How the tax affects professionals, entrepreneurs and the self-employed
3. Taxable events and cases of non-subjection
4. Exemptions
5. Devengo
6. Tax base
7. Types of tax
8. Tax Deduction 8.1. General Rules 8.2. Special Assumptions

## EDUCATION ACTIVITIES

The purpose of the proposed training activities is for the student to achieve the training objectives and the learning results of the subject.

These activities can be carried out in person in the classroom or autonomously, individually or as a team. Some of the training activities that may be proposed to achieve the above objectives are:

1. Reading, understanding and studying the theoretical-practical material for each topic
2. Explanation of the most relevant or complex theoretical and practical issues by the teacher: in person in the classroom, through audiovisual material or through synchronous sessions through the virtual classroom
3. Use of forums to ask questions or to facilitate collaborative work
4. Design and implementation of practical cases for the application of content and the use of official self-assessment programs
5. Database search and analysis of administrative doctrine and tax case law
6. Carrying out self-evaluation questionnaires
7. Search and use of complementary material to facilitate the understanding and practical application of the topics (support manuals, press, etc.)

#### 8. Integration of expected learning outcomes in cross-cutting projects

The virtual classroom will be an essential tool for the proposal, development and monitoring of previous training activities and for fluid communication between students, and between students and teachers. The fundamental teaching materials will be available through the virtual classroom and must be reviewed beforehand by the students for a better use of the classes. Therefore, student registration, consultation and use of the virtual classroom is mandatory.

Students who are not required to attend class for reasons of exemption, second or subsequent enrollment or stay in Erasmus, maintain their obligation to consult the virtual classroom, carry out the activities proposed through it on the dates that apply to them and follow up as proposed by the teacher in each case. In other words, the absence of obligation to attend class does not exempt the monitoring of the subject, especially when technology allows us to expand the learning space outside the physical classroom.

### DISTRIBUTION OF WORK TIME

TEACHER-LED TRAINING ACTIVITIES	INDIVIDUAL WORK
60 Horas	90 Horas

### SKILLS

#### Basic Skills

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

Students must have developed the learning skills needed to undertake further study with a high degree of independence

Ability to carry out synthetic and analytical thought.

To have developed the necessary skills to ensure problems are solved and goals are reached.

To seek, find and analyze diverse information from various sources.

To be able to apply relevant IT knowledge to the field of study.

### **General Skills**

Ability to carry out synthetic and analytical thought.

To have developed the necessary skills to ensure problems are solved and goals are reached.

To seek, find and analyze diverse information from various sources.

To be able to apply relevant IT knowledge to the field of study.

### **Specific skills**

Develop habits of rigorous thinking.

Know how to develop tax planning and develop the corresponding tax models.

Develop criteria for problem solving and decision-making both in the professional and personal spheres.

Read, analyze and interpret graphs, tables and texts with ease.

Know how to use quantitative and computer tools for decision-making.

## **LEARNING RESULTS**

He knows and knows how to value the tax principles that should inspire a just tax system at the service of the common good.

Knows and knows how to apply basic tax concepts.

Knows how to differentiate and classify the tax figures that make up the Spanish tax system.

It knows and quantifies the basic tax obligations that derive from the exercise of an economic activity and assesses their fundamental consequences from a tax point of view.

Apply to practice the knowledge acquired about the operation of the three taxes subject to a more in-depth analysis: personal income tax, IS and VAT.

Knows how to partially settle personal income tax, VAT and Corporation Tax for the most common business tax transactions.

Begins in the use of business tax planning tools.

## LEARNING APPRAISAL SYSTEM

The objective of the evaluation system of the subject is not only to qualify the final result obtained by each student but also to provide sufficient feedback to enhance learning. For this reason, it is essential that students - regardless of their obligation to attend class or not - take advantage of the evaluable training activities offered during the teaching period of the subject and the feedback provided in them by the teacher.

**FINAL EXAM:** 70 percent of the final grade. It will consist of taking one or more tests with a value that will weigh 70% of the grade of the subject. The final exam will cover the entirety of the subject matter contained in the syllabus unless, in the opinion of the teacher, any of the subjects may have been the subject of a test or work of a liberatory nature.

**CONTINUOUS EVALUATION TRAINING ACTIVITIES:** 30 percent of the final grade. The continuous evaluation will weigh 30% of the final grade of the subject. The continuous evaluation will be carried out through the training activities described above, which may be the result of autonomous work or collaborative work and can be carried out during class time or outside it with the support of the materials available in the virtual classroom. Therefore, students who are not required to attend classes do maintain their obligation to carry out continuous evaluation training activities with the specifications communicated to them, if appropriate, by the teacher responsible for the subject regarding the activities and dates that apply to them.

This percentage includes, where appropriate, the assessment of attendance and participation.

The content and development of these training activities may vary depending on the situation in which the student is:

1. Students whose attendance at classes is mandatory in accordance with university regulations: training activities will be those proposed by the teacher as a means to achieve the expected learning objectives and results both in the classroom and outside it.
2. Students whose attendance at classes is not mandatory in accordance with university regulations: (either because they have a waiver, are in second or subsequent call or for any other circumstance): training activities will be those proposed by the teacher as a means to achieve the objectives and expected learning results with the specifications communicated to them, if appropriate, by the teacher responsible for the subject regarding the activities and dates that are applicable to them.

In both situations, the evaluation rates will be those already indicated for the final exam and the continuous evaluation activities. In order for the above weighting to be applied, it will be necessary that the exam score be at least 5, both in the ordinary and in the extraordinary call according to the academic calendar published on the university's website.

The coexistence regulations of the Francisco de Vitoria University establish as a serious offence those behaviors that disappoint the academic performance verification system, such as PLAGIARISM of papers or COPYING in exams, and the provisions of the said regulations will apply to these behaviors.

## ETHICAL AND RESPONSIBLE USE OF ARTIFICIAL INTELLIGENCE

1.- The use of any Artificial Intelligence (AI) system or service shall be determined by the lecturer, and may only be used in the manner and under the conditions indicated by them. In all cases, its use must comply with the following principles:

- a) The use of AI systems or services must be accompanied by critical reflection on the part of the student regarding their impact and/or limitations in the development of the assigned task or project.
- b) The selection of AI systems or services must be justified, explaining their advantages over other tools or methods of obtaining information. The chosen model and the version of AI used must be described in as much detail as possible.
- c) The student must appropriately cite the use of AI systems or services, specifying the parts of the work where they were used and describing the creative process followed. The use of citation formats and usage examples may be consulted on the Library website([https://www.ufv.es/gestion-de-la-informacion\\_biblioteca/](https://www.ufv.es/gestion-de-la-informacion_biblioteca/)).
- d) The results obtained through AI systems or services must always be verified. As the author, the student is responsible for their work and for the legitimacy of the sources used.

2.- In all cases, the use of AI systems or services must always respect the principles of responsible and ethical use upheld by the university, as outlined in the [Guide for the Responsible Use of Artificial Intelligence in Studies at UFV](#). Additionally, the lecturer may request other types of individual commitments from the student when deemed necessary.

3.- Without prejudice to the above, in cases of doubt regarding the ethical and responsible use of any AI system or service, the lecturer may require an oral presentation of any assignment or partial submission. This oral evaluation shall take precedence over any other form of assessment outlined in the Teaching Guide. In this oral defense, the student must demonstrate knowledge of the subject, justify their decisions, and explain the development of their work.

## BIBLIOGRAPHY AND OTHER RESOURCES

### Basic

Pérez de Ayala, José Luis, Count of Cedillo. Foundations of Tax Law/5th ed. Madrid:Dykinson,2017.

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