

Teaching guide

IDENTIFICATION DETAILS

Degree:	Business Administration and Management		
Field of Knowledge:	Social and Legal Sciences		
Faculty/School:	Law, Business and Government		
Course:	BUSINESS TAXATION		
Type:	Optional	ECTS credits:	3
Year:	3	Code:	7159
Teaching period:	Sixth semester		
Subject:	straight		
Module:	Business Management and Human Development Tools		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	75		

SUBJECT DESCRIPTION

The objective of the course is to learn about the taxes of the Spanish tax system most related to the business and professional environment. This course will allow the student to delve into tax figures that affect the daily activity of the company, individual entrepreneur or professional.

This objective will include knowledge of the theoretical framework of the different taxes analyzed, as well as their practical application, from a numerical point of view or from the study of administrative or jurisprudential doctrine that may be applicable.

In particular, the taxes under study are the following:

Corporate Tax
Value Added Tax
Personal Income Tax

GOAL

The subject seeks to:

1. Learn about the regulation envisaged in the main figures of the Spanish State's tax system for the most relevant business operations, both from a theoretical and practical point of view.
2. Identify in the area of applicable taxes (VAT, Corporation Tax and Personal Income Tax) elements that allow for certain tax planning.
3. Develop the ability to search for and interpret tax doctrine and case law for a better planning of business operations or a better solution to the vicissitudes that arise on a daily basis.

PRIOR KNOWLEDGE

For the full use of the subject, the student would be required to have knowledge of the following issues:

1. Spanish tax system: governing principles, structure, sources of law, quantitative and legal elements of the tax, basic legal regime of the main tax procedures.
2. Personal income tax: Basic elements, liquidation structure and fundamental calculation of the net return of the main types of income.
3. Corporation Tax: Basic elements, liquidation structure and most relevant adjustments.
4. Financial Accounting.

COURSE SYLLABUS

I. CORPORATE TAX

1. GENERALITIES AND BASIC QUESTIONS ABOUT THE TAX
2. TRANSACTIONS WITH FAVORABLE TAX TREATMENT
3. TAXATION OF BUSINESS INVESTMENTS ABROAD
4. SPECIAL TAX REGIMES: BASIC ISSUES
5. SPECIAL REGIME FOR SMALL ENTITIES

II. PERSONAL INCOME TAX (I): TAXATION OF PROFESSIONALS AND INDIVIDUAL ENTREPRENEURS

1. THE EXERCISE OF ECONOMIC ACTIVITY: GENERAL ISSUES
2. MODALITIES OF TAXATION
3. INCOME ON ACCOUNT OF PERSONAL INCOME TAX: INSTALLMENT PAYMENTS
4. FORMAL OBLIGATIONS

5. BASIC ISSUES OF SPECIAL TAX REGIMES

III. PERSONAL INCOME TAX (II): ON-ACCOUNT INCOME

1. GENERAL ISSUES
2. INCOME TAX PAYMENTS IN THE PAYMENT OF INCOME FROM WORK
3. PAYMENTS ON ACCOUNT OF PERSONAL INCOME TAX IN THE PAYMENT OF INCOME FROM ECONOMIC ACTIVITIES
4. INSTALLMENT PAYMENTS ON ACCOUNT OF CORPORATE TAX

IV. VALUE ADDED TAX

1. GENERALITIES
2. SPECIAL TAX REGIMES
3. SPECIAL CASH CRITERIA REGIME
4. RETURN PROCEDURES TO UNESTABLISHED SUBJECTS
5. VAT IN REAL ESTATE TRANSACTIONS
6. SPECIAL DEDUCTION SCHEMES: GENERAL, SPECIAL AND DIFFERENTIATED SECTORS
7. REGULARIZATION REGIME FOR VAT INCURRED ON INVESTMENT GOODS

EDUCATION ACTIVITIES

To achieve the objectives set, expository classes will be combined with projects and case studies on the main topics of the program.

To promote the independent work of the student, individually and in small groups, different dynamics of searching for materials, preparation and resolution of practical cases and oral presentations in class will be proposed.

Both the student's individual work and group work will be aimed at applying the knowledge acquired in classes and in their autonomous work to the analysis of real situations that they will have to solve after analyzing the different alternatives that can be applied.

DISTRIBUTION OF WORK TIME

TEACHER-LED TRAINING ACTIVITIES	INDIVIDUAL WORK
30 Horas	45 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 possess a strong work ethic.

To enjoy a creative and entrepreneurial spirit.

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 possess a strong work ethic.

To enjoy a creative and entrepreneurial spirit.

Specific skills

Develop habits of rigorous thinking.

Develop criteria for problem solving and decision-making both professionally and personally.

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

Cultivate an attitude of intellectual concern and the search for truth in all areas of life.

Be able to apply knowledge to practice.

LEARNING RESULTS

He knows how to differentiate the tax figures that make up the Spanish tax system and knows how to classify

them.

He is able to define basic tax concepts, especially those affecting business activity

He knows and applies the tax obligations that derive from the exercise of an economic activity (business or professional) and assesses the consequences that, from a fiscal point of view, may entail the carrying out of certain common economic operations and activities within the business environment.

Knows how to search for and interpret the most relevant tax legislation, doctrine and case law for business or professional activity.

Knows how to settle personal income tax, VAT and corporate tax transactions with respect to the most common business tax transactions.

Know and reflect on the principles that should illuminate a just tax system: from the point of view of the purposes and limits of taxation and from the point of view of the business or professional duty to contribute. It projects these reflections on the ability to carry out a critical vision of the tax system.

LEARNING APPRAISAL SYSTEM

The ordinary system for evaluating the subject includes the evaluation of a final exam and the evaluation of the training activities carried out by the student during the course. The student is required to comply with the attendance requirements contained in university regulations.

60% of the score of the total grade of the subject will come from the final exam that is taken in the ordinary or extraordinary call according to the official academic calendar. This exercise will consist of a theoretical and a practical part, and may consist of solving practical cases, text analysis and/or multiple-choice test-type tests.

It may be proposed to carry out a liberatory exercise for part of the subject before that date (for students whose level of attendance meets the requirements established in university regulations).

The remaining 40% of the total grade of the subject, both in the ordinary and in the extraordinary call, will be the result of the evaluation of the training activities proposed by the teacher. These activities will consist of active attendance and participation in classes (5%) and the rest in the activities proposed to be carried out in class or through the virtual classroom (case studies, written press comments, search and comment on doctrine and jurisprudence, self-evaluation questionnaires, etc.). This 40% will be distributed only among the activities proposed through the Virtual Classroom for students who cannot meet the requirements for attending classes due to incompatibility of schedules with other subjects (only students enrolled in 2nd and subsequent calls), who have an academic exemption or who are on an exchange stay. It is the responsibility of these students to know this evaluation system.

The final grade of the subject will be the weighted average of the final exam and of the training activities provided that a minimum score of 5 (five) has been obtained in the final exam. If the weighting result of these grades is lower than five in the ordinary call, the student may repeat the final exam and those training activities indicated by the teacher in the extraordinary call, or only repeat the training activities.

The Honorary Tuition is the recognition of excellence. It is the exclusive right of the teacher of the subject to

recognize this distinction or not, in accordance with the criteria of academic regulations and provided that the student has demonstrated special proactivity, mastery of the subject, ability to interact with the rest of the disciplines of the Degree, capacity for autonomous research, etc. If there are two or more candidates eligible to receive this recognition, the teacher of the subject will convene a court composed of professors of the same or similar subject, for the purpose of orally examining the candidates previously proposed by said teacher of the subject. The court, after having heard the students, will decide which of the candidates will receive the Honorary Enrollment, or, if appropriate, will declare the call void.

Plagiarism, as well as the use of illegitimate means in evaluation tests, will be sanctioned in accordance with those established in the Evaluation Regulations and the University's Coexistence Regulations.”

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/).
- 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

Gonzalo and González, Leopoldo. Spanish tax system: state, regional and local/Fifteenth updated edition.