

Teaching guide

IDENTIFICATION DETAILS

Degree:	Law		
Field of Knowledge:	Social and Legal Sciences		
Faculty/School:	Law, Business and Government		
Course:	SPANISH TAX SYSTEM		
Type:	Compulsory	ECTS credits:	6
Year:	3	Code:	7240
Teaching period:	Sixth semester		
Subject:	Financial and Tax Law		
Module:	Public Law		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	150		

SUBJECT DESCRIPTION

The Spanish Tax System course expands on what was seen in the first semester in the course of Introduction to Financial Law.

The student is already familiar with how the Spanish Public Treasury (the State's system of income and expenditure) works and knows basic concepts of Tax Law.

In this subject, we will look at the special part of Financial and Tax Law. The main figures of the Spanish tax system will be studied.

In particular, an overview of the Spanish tax system is first offered in order to know the tax implications of a wide

variety of legal acts and businesses that are the subject of study in different subjects of the Degree. The analysis then focuses on the most relevant state and regional tax figures of common regulations, such as Personal Income Tax, Corporation Tax and Value Added Tax.

The purpose of the study of each tax will be the analysis of its most significant characteristics and legal elements, such as the taxable event, the exemptions, the accrual and the quantification of the tax benefit, and is carried out from a perspective that integrates different legal tools such as tax principles, legislation, the numerical settlement process and, where appropriate, administrative doctrine and jurisprudence in their interpretative function. All this with the purpose of achieving an understanding of the tax system that enables its practical application and eventually for its critical assessment in the light of the most important tax principles.

GOAL

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

PRIOR KNOWLEDGE

Those specific to the Degree, although it is recommended that the student has achieved the objectives of the course Introduction to Financial Law.

COURSE SYLLABUS

NOTE: The proposed order for working on the topics may vary between groups according to the judgment of the responsible teacher.

TOPIC 1. SPANISH TAX SYSTEM: OVERVIEW

1. Why do we pay taxes?
2. General structure of the Spanish tax system
3. Introduction to local taxation. Basic local tax issues: (1) IBI (2) ICIO (3) IAE (4) IIVTNU (5) IVTM
4. Introduction to regional taxation. Basic issues of regional taxes: (1) ITP-AJD-OS (2) ISD (3) IP

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. Devenço
6. Tax base
7. Types of tax
8. Tax Deduction 8.1. General Rules 8.2. Special Assumptions
9. Overall assessment

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.)

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

To apply theoretical knowledge in the solving of problems.

To research, manage sources and handle information.

To acquire an ability for analysis, synthesis, assessment and critical reasoning.

To learn independently.

General Skills

To apply theoretical knowledge in the solving of problems.

To research, manage sources and handle information.

To acquire an ability for analysis, synthesis, assessment and critical reasoning.

To learn independently.

Specific skills

To achieve the perception of the unitary nature of the legal system and of the necessary interdisciplinary vision of legal problems.

Offer creative and imaginative solutions to legal, personal and professional problems, based on the approach or sources used.

Manage the legal sources (legal, jurisprudential and doctrinal) applicable to the case study.

Master computer techniques in obtaining legal information (databases of legislation, case law, bibliography,...).

Show a critical conscience in the analysis of the legal system, being able to identify the appropriateness of the norm to the ideal of Justice.

Develop habits of rigorous thinking, exercising the capacity for analysis and synthesis.

Reflect on their own learning with a self-critical sense, identifying aspects of improvement based on quality and excellence criteria.

Use feedback.

LEARNING RESULTS

Identify the existence of tax consequences in the main legal acts or businesses studied in the Degree

Know the most relevant characteristics and legal elements of the legal regime of common system state taxes

Quantify the tax obligations that derive from the exercise of a business or professional economic activity and from obtaining income by individuals

Use feedback from training activities to detect errors, learning gaps and make decisions that improve the results already attained

Assess and criticize specific aspects of the different tax figures in accordance with the most important tax principles

Use tax databases to recover administrative doctrine and tax jurisprudence

Apply the information you receive about the evolution of your own learning to achieve the objectives of the subject

Use scientific databases to recover information that complements class material

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: 100% of the final grade. It will consist of taking one or more tests with a value that will weigh 100% 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.

It will be necessary for the exam to 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/).
- 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.