

## 27445 - Spanish Tax System II

### Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	417 - Degree in Economics
ECTS	3.0
Year	4
Semester	First semester
Subject Type	Optional
Module	---

### **1.General information**

#### **1.1.Introduction**

#### **1.2.Recommendations to take this course**

#### **1.3.Context and importance of this course in the degree**

#### **1.4.Activities and key dates**

### **2.Learning goals**

#### **2.1.Learning goals**

#### **2.2.Importance of learning goals**

### **3.Aims of the course and competences**

#### **3.1.Aims of the course**

#### **3.2.Competences**

### **4.Assessment (1st and 2nd call)**

#### **4.1.Assessment tasks (description of tasks, marking system and assessment criteria)**

### **5.Methodology, learning tasks, syllabus and resources**

#### **5.1.Methodological overview**

The learning process designed for this subject is based on the following:

For proper integration of theoretical and practical content of the subject, as well as high student involvement in the learning process, a combination of strategies and teaching methods will be used: the theoretical and practical classes; reading, study and discussion by students of the recommended materials; conducting exercises and homework to present and discuss in class or delivery and subsequent evaluation by the teacher; the use of specific simulators for solving tax

## 27445 - Spanish Tax System II

planning problems; and customized individual or group tutorials.

### 5.2.Learning tasks

The program that the student is offered to help you achieve the expected results includes the following activities ...

1. Presentation of topics, bibliographical orientation and and resolution of issues and problems raised by the teacher.
2. Personal work by the students, individually and in groups, for resolution of issues and problems and exam preparation .
3. Resolution and presentation / class discussion of issues and problems previously proposed by the teacher, and participation in seminars .
4. Tutorials Individual and group Tutorials.
5. Examinations .

### 5.3.Syllabus

*Part one: Methodology*

1. Introduction
  - 1.1. Introduction
  - 1.2. Approach to tax planning
  - 1.3. Book topics.
2. Tax planning fundamentals
  - 2.1. Introduction
  - 2.2. Tax incidence in an operation.
  - 2.3. Classification of operations
  - 2.4. The tax rate
  - 2.5. Tax credits and allowances.

2.6. The taxpayer

2.7. Time

*Part two: Personal tax planning*

3. A first application: Choosing between alternative savings vehicles

3.1. Introduction

3.2. Annual yield assets

3.3. Deferred lump-sum assets.

3.4. Annuities: Features.

3.5. Choosing between alternative annuity vehicles: General model.

3.6. Choosing between an annuity and a lump-sum.

4. Taxation of the family in Spain

4.1. Topics of family taxation in income tax

4.2. First strategy: splitting income

4.3. Second strategy: Filing jointly or separately.

4.4. Third strategy: Economic Family Organization

4.5. Types of family and personal income tax burden

5. Estate and gift tax planning

5.1. Estate and gift taxation (EGT) in Spain

5.2. Strategies for progressivity of State Tax.

## 27445 - Spanish Tax System II

5.3. Interaction of personal income tax and EGT

5.4. Other strategies

*Part Three: international tax planning*

6. Tax strategies in a plurinational context

6.1. Introduction

6.2. Taxation in a multinational context

6.3. Defining tax residence.

6.4. Location of direct investment in the short term

6.5. Location of long-term investment

6.6. The decision to repatriate abroad earned income

6.7. International tax transparency.

### 5.4.Course planning and calendar

Schedule sessions and presentation of works

The calendar with the dates of the sessions and the presentation of papers and other activities will be communicated by the teacher of the subject at the beginning of the academic year.

Contact hours Non-contact hours

Theory	Practice	Autonomous student work (including tutorials)
15 h.	15 h.	41 h.

## 27445 - Spanish Tax System II

### TIMETABLE FOR MEETINGS TYPE OF ACTIVITY

(30 meetings of 2 hours)

1ª Meeting Presentation of the subject and Item 1

2ª a 5ª Meetings Theory and practice T.2

6ª a 9ª Meetings Theory and practice T.3

10ª a 12ª Meetings Theory and practice T.4

13ª a 14ª Meetings Theory and practice T.5

15ª a 16ª Meetings Theory and practice T.6

17ª a 20ª Meetings Theory and practice T.7

### **5.5.Bibliography and recommended resources**