

## 27425 - Spanish Tax System I

### Syllabus Information

**Academic Year:** 2021/22

**Subject:** 27425 - Sistema fiscal español I

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 417 - Degree in Economics

**ECTS:** 6.0

**Year:** 3

**Semester:** Second semester

**Subject Type:** Compulsory

**Module:**

### 1. General information

### 2. Learning goals

### 3. Assessment (1st and 2nd call)

### 4. Methodology, learning tasks, syllabus and resources

#### 4.1. Methodological overview

In the learning process, different teaching methods will be used: it will make use of expository teaching techniques for the lectures and will be used also more participatory techniques by the student training. These allow the involvement of students in their learning process and the teacher to realize about the problems and questions that may arise throughout the different topics.

In addition to scheduled classes, students will have to make an effort to manage by their own the fundamental contents of the subject with the continuous support of the Spanish Tax Code.

#### 4.2. Learning tasks

The learning program offered to the students includes the following activities:

**1.-Lectures:** we opt mainly for the conventional lectures, where the teacher explains the essential features of the Spanish Tax System to approach each topic.

**2.-Practical classes:** here, three types of activities will be undertaken:

- activities where students will apply theoretical concepts to applied exercises based on real economic contexts
- practical questions aimed to specific key topics
- a collection of tests that allows continuous assessment

**3.-Office hours:** they allow a direct and personal support of students, explaining doubts about the contents of the subject, and supporting them in the study and resolution of practical exercises. They could be in an individual or group shape.

In principle, the teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught semi-face-to-face or online.

### 4.3. Syllabus

Unit 1.- The Spanish Tax System features. Elements of the tax liability

- 1.1 categories of taxes
- 1.2 classification of taxes
- 1.3 tax items

Unit 2.- Local Taxes: The Spanish Property and Business Taxes

- 2.1 tax qualitative elements
- 2.2 tax quantitative elements

Unit 2.- IP: The Spanish Wealth Tax

- 2.1 tax qualitative elements
- 2.2 tax quantitative elements

Unit 4.- IVA: Value Added Tax

- 3.1 tax qualitative elements
- 3.2 tax quantitative elements

Unit 5.- IS: The Spanish Corporate Tax

- 4.1 tax qualitative elements
- 4.2 tax quantitative elements

Unit 6.- IRPF: The Spanish Personal Income Tax

- 5.1 tax qualitative elements
- 5.2 tax quantitative elements

### 4.4. Course planning and calendar

Scheduled sessions

The timing of the sessions will be published on the different websites of the UZ and the schedule of practices and other activities will be communicated by the professor in due course.

Learning and evaluation activities	Distribution	Credits
<b>CLASSROOM ACTIVITIES</b>		<b>2,4</b>
Lectures	a 2-hour sessions per week	1,2
Practical classes	a 2-hour session per week ( <i>split</i> <i>groups</i> )	1,2
<b>NON-CONTACT ACTIVITIES</b>		<b>3,6</b>
Group tutoring	8 activities (2 hours each one)	0,64
Final exam	1 exam (2 hours)	0,08
Personal work including test preparation	72 hours	2,88

### 4.5. Bibliography and recommended resources

