

27425 - Spanish Tax System I

Syllabus Information

Academic year: 2023/24

Subject: 27425 - Spanish Tax System 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

The subject Tax System I aims to provide students with the necessary knowledge about the Spanish tax system. For that reason, it is focused on the study of the main taxes that make up the fiscal reality in our country.

These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achievement of Objective 10.3 and 10.4 of Goal 10: Reducing inequality within and between countries.

2. Learning results

1. Correctly identify the main taxes of the Spanish tax system
2. Correct use of tax terminology
3. Proper handling and interpretation of tax legislation
4. Precise delimitation of the qualitative elements of the tax liability
5. Correct quantification of tax obligations
6. Integrate the acquired knowledge enabling the proper advice to companies in the fulfilment of their tax obligations.
7. Apply the contents to the resolution of cases or practical assumptions obtained from the economic reality
8. Making decisions based on their tax implications
9. Adapt the knowledge acquired to new tax situations
10. Manage the electronic tools provided by the AEAT to comply with tax obligations

3. Syllabus

GENERAL PART

TOPIC 1.- Fundamentals of the tax system. Elements of the Tax Obligation.

- 1.1. Tribute categories
- 1.2. Classification of taxes
- 1.3. Tax elements

SPECIAL PART

TOPIC 2.- Local taxes

- 2.1- Qualitative tax elements
- 2.2- Quantitative tax elements

TOPIC 3.- Personal income tax

- 3.1- Qualitative tax elements
- 3.2- Quantitative tax elements

TOPIC 4.- Corporate Income Tax.

- 4.1- Qualitative tax elements
- 4.2- Quantitative tax elements

TOPIC 5.- Value added tax.

- 5.1- Qualitative tax elements
- 5.2- Quantitative tax elements

4. Academic activities

Lectures: 30 hours

Practical classes: 30 hours

Personal study, class preparation, tutorial assistance: 84 hours

Assessment tests. 6h

In principle, the teaching methodology and its assessment is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

5. Assessment system

The evaluation will be carried out by means of a **GLOBAL** test on the **dates set in the academic calendar for the first and second calls. This test** will consist of the resolution of one or more questions and/or exercises, according to tax regulations.

In order to pass the subject, it is necessary to demonstrate a knowledge of at least 40% of the questions asked in each tax and to obtain an overall grade equal to or higher than 5 points out of 10

These rules are applicable to both 1st and 2nd call.

In the **1st call** the student is offered the **possibility** of taking an **ELIMINATORY TEST** of the first four topics, at the end of their explanation (the date will be previously announced in Moodle). Those who in this test answer correctly to 40% of the questions on each tax and obtain a grade equal to or higher than 4 points out of 10 will be exempted from examining that part of the subject in the global exam of the first call. The grade of this eliminatory test will account for 70% of the final grade. The other 30% will correspond to the exam of the rest of the topics (topic 5), to be taken on the date of the official call To pass this second test it will be necessary to obtain a minimum grade of 4 points out of 10. Students participating in the eliminatory test must obtain an average grade equal to or higher than 5 points out of 10 between the two tests in order to pass the subject.

However, even if the student has passed the eliminatory test, they **always has the possibility** of taking the global exam for the whole subject.

Assessment Criteria:

In the assessment of each of the evaluation activities it will be taken into account that the student demonstrates that they know, understand and are able to adequately use tax terminology and concepts, as well as the handling and interpretation of current legislation in order to correctly delimit and quantify tax obligations.

The criteria to be assessed in the qualification for any of the above tests are as follows:

- Maximum rigor in the use of tax language and the basic concepts of tax liability within the Spanish tax system.
- Ability to accurately apply and relate the different taxable events addressed in the subject.
- Ability to accurately identify the rest of the qualitative elements of the tax obligations raised in the exercises.
- Ability to correctly quantify the tax liabilities raised in the exercises
- Appropriate use of tax legislation to support the solutions chosen by the student.