

27445 - Spanish Tax System II

Syllabus Information

Academic year: 2023/24

Subject: 27445 - Spanish Tax System II

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

This subject is conceived as a logical continuation of the subjects in which the student has obtained the basic knowledge of the Spanish tax system. Its objective is to provide introductory notions, both theoretical and applied, on tax planning. The aim is to analyse how taxes affect certain decisions of individuals, in their personal or professional sphere, and how some rules can be derived to facilitate agents to make the best decisions, taking into account these tax factors.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDGs) of the UN Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>) in such a way that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to their achievement: Goal 1: End poverty; Goal 4: Quality education (4.3; 4.4 and 4.5); Goal 10: Reduction of inequalities; Goal 12: Responsible production and consumption; Goal 17: Peace, Justice and Strong institutions

2. Learning results

The student, upon passing this subject, demonstrates the following results:

Is able to describe the taxation of the various assets, real and financial, and to assess globally the tax incentives or disincentives that may affect the investor in each of them.

Is capable of describing the taxation of the different types of families, -marriage, domestic partnership, with children, without children, etc.-, and to assess globally the tax incentives or disincentives that may affect them in the Personal Income Tax and Inheritance and Gift Tax.

Is able to describe the usual tax strategies for investment in international contexts derived from different tax residency options

3. Syllabus

Part one: methodology

1. Introduction
2. Tax planning methodology

Part two: personal tax planning

3. A first application: the choice between different savings instruments
4. Taxation of the family unit.
5. The transfer of personal assets

Part three: international tax planning

6. Introduction to international tax planning.

4. Academic activities

The program offered to the student to help them achieve the expected results includes the following activities:

1. Presentation of topics, bibliographic orientation and questions and problems posed by the teacher (20 hours)
2. Resolution and presentation/discussion in class of the questions and problems previously proposed by the teacher (10 hours)
3. Personal work of the student, individually and in groups, to solve questions and problems and to prepare for exams (40 hours)
4. Personalized individual and group tutoring (3 hours)
5. Exams (2 hours).

TOTAL: 3 ECTS = 75 hours

In principle, the teaching methodology is planned to be based on face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

5. Assessment system

The subject will have the option of passing by continuous and global evaluation in the first call and by global evaluation during the second call.

Students must demonstrate that they have achieved the intended learning results by means of the following assessment activities

A. Evaluation systems of the subject:

1. An **individual global test** taken during the official calls for exams. Its content will be mainly practical.
2. **Continuous assessment** (optional system for the first call, to be chosen in the first two weeks of class) by means of:

2a) Activities for the evaluation of students throughout the term. Specifically, the resolution and presentation/discussion in class, and on a continuous basis, of approximately 5 group exercise activities (of mainly practical content).

This evaluation activity will have a group character (instructions will be given at the beginning of the term to form these working groups)

These group evaluation activities will be recurrently proposed throughout the classes and the deadline for delivery will also be duly specified in advance.

The unjustified non-attendance of a student to a class of solving exercises will result in a grade of zero in the exercises that are being solved in that session.

The copying, by a group, of any exercise solved by another group, in this year or in previous years, will lead to the immediate exclusion of the group from this evaluation system.

The grade of this activity will represent 40 percent of the final grade of the subject for students who use this system. A 4 must be achieved to be eligible for the written test described below.

2b) An individual written test, prior to the first call, which will deal with the fundamentally practical content of the subject. The grade of this activity represents, for students who have chosen this system, another 60% of the final grade of the subject in this first call. In order to be able to average with the previous part, a 4 must be achieved in this individual test. If the aforementioned 4 is not reached, the grade of the continuous evaluation will coincide with the grade of the individual written test.

If the student obtains a grade in the individual written test higher than the average grade of the continuous evaluation, the grade of the written test will prevail

B. Evaluation Criteria

In the different tests (group or individual), the extent to which the student has achieved the intended objectives will be measured, that is to say that they are able to describe how taxation affects different activities of the individual, such as investment in different assets, the choice of different family situations, the lucrative transfer of personal wealth, or the tax planning of their habitual residence and their international investments, and then is able to assess from a broad economic perspective the overall effects of taxation on these activities.

Assessment criteria are as follows:

- Ability to answer in a reasoned and argued way to the exercises given by the teacher.
- Ability to accurately relate the concepts developed in the s.
- Maximum rigor in the use of basic tax planning concepts and procedures.

The evaluation of the subject in the last two calls, or in the extraordinary calls, if any, will be carried out before a board of examiners. The student may choose to take the test together with the rest of the students in the group and this will be subsequently submitted to the examining board.

The necessary software will be used to check the originality of the activities carried out. The detection of plagiarism or copying in an activity will result in a grade of 0 points for that activity.

It is foreseen that these tests will be carried out in person, but if health circumstances require it, they will be carried out in a semi face-to-face or online manner. If the evaluation is carried out online, the student may be recorded at any test, being able to exercise their rights through the procedure indicated in the following link on the reduced informative clause on the management of teaching recordings:

https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf