

29017 - Tax System

Syllabus Information

Academic year: 2023/24

Subject: 29017 - Tax System

Faculty / School: 228 - Facultad de Empresa y Gestión Pública

Degree: 429 - Degree in Public Management and Administration

ECTS: 6.0

Year: 3

Semester: Second semester

Subject type: Compulsory

Module:

1. General information

The Fiscal Regime subject aims to provide the student with the necessary knowledge for the correct analysis and fiscal management of the public and private sector, from the economic point of view of taxation. For this reason it is focused on the study of the main taxes of the Spanish tax system that affect the life of organizations. Given the permanent changes in the tax system, a compendium of tax legislation will be used on an ongoing and mandatory basis.

These approaches and goals are aligned with some of the Sustainable Development Goals, SDGs, of the Agenda 2030. Specifically, goal 10: Reducing inequality within and between countries. Objective 10.4. Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

2. Learning results

1. Identify the current Spanish tax system, its justification through taxes and the use of tax terminology.
2. Solves practical cases involving the understanding of the qualitative elements of tax liability and the tax design.
3. Performs theoretical tests and solves practical cases that involve acquiring a knowledge of the Spanish tax system in force that allows the correct quantification of tax obligations.
4. Manages the information of normative and doctrinal texts to adequately interpret tax legislation.

3. Syllabus

PART ONE. BASIC CONCEPTS

Unit 1. The Spanish tax system. Basic fundamentals.

PART TWO. THE SPANISH TAX SYSTEM

Unit 2. Local taxes. Real Estate Tax, Tax on Economic Activities.

Unit 3. Value Added Tax.

Unit 4. Corporate income tax.

Unit 5. Personal income tax.

Unit 6. Other taxes.

4. Academic activities

4.1. FACE-TO-FACE ACADEMIC ACTIVITIES

Master class: 30 hours (theoretical-practical sessions in which the contents of the subject will be explained).

Practical exercises: 30 hours (problem solving and case studies, assignments, face-to-face tutorials and field visits to).

Personal study and preparation of practical assignments: 85 hours.

Assessment tests. 5 hours.

4.2. VIRTUAL ACADEMIC ACTIVITIES

Synchronous and asynchronous activities: 15 hours (theoretical-practical sessions [videoconferences and/or learning pills] at the contents of the subject will be explained).

Distance learning activities: 15 hours (virtual network work or activities on the Moodle platform or online tutorials).

Personal study and preparation of practical assignments: 115 hours.

Assessment tests. 5 hours.

5. Assessment system

5.1. PRESENCE-BASED MODALITY

5.1.1. Continuous assessment (in first call). It consists of the following activities:

A. Assessment of the work done during the subject: It consists of carrying out the different exercises that the teacher will send to throughout the course. It will be valued from 0 to 3 points.

B. Individual objective test: It will consist of the resolution of one or more cases of a fiscal nature. It will be valued from 0 to 7 points.

A minimum grade of 4 out of 10 is required for both activities. The overall score will be the sum of both tests, although prevails the best of the grades obtained (continuous work and overall test or only overall test). The student who does not obtain a grade higher than 4.9 in the continuous evaluation and does not take the global test will appear in the minutes as not presented.

5.1.2. Global test (in first and second call). Students who do not opt for continuous evaluation or who do not pass the course by this procedure or who wish to improve their grade, may take a global test on the official date set by the Center. It consists of the resolution of one or more tax cases related to the subject matter of the course. The result of this test, graded from 0 to 10, will be the final grade obtained in the subject.

In the individual objective test and in any of the global tests, the student must demonstrate knowledge of at least 40% of the questions for Value Added Tax, Corporate Income Tax and Personal Income Tax.

5.2. VIRTUAL MODE

The evaluation for virtual students is also carried out by the method of continuous evaluation and global test, although performs the continuous work exercises and the individual objective test online (Moodle homework). The latter is also available at via videoconference. For the global test, the student chooses the center established by the University of Zaragoza.