

29187 - Business Taxation on the Tourism Sector

Syllabus Information

Academic year: 2023/24

Subject: 29187 - Business Taxation on the Tourism Sector

Faculty / School: 177 - Escuela Universitaria de Turismo

Degree: 616 - Degree in Tourism

ECTS: 3.0

Year: 4

Semester: Second semester

Subject type: Optional

Module:

1. General information

This subject focuses on providing students with knowledge about the fiscal aspects related to the tourism industry. Students learn to understand and apply the specific tax laws and regulations that affect tourism businesses, such as hotels, travel agencies and other activities. They also explore taxes and tax exemptions related to tourism, as well as tax incentives and benefits offered by local and national governments to promote tourism development.

{These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda: goal 10: reducing inequalities, and goal 16: peace, justice and strong institutions, in such way that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to their achievement.

2. Learning results

- Learn the fundamental concepts of Tax Law.
- Learn to relate taxation to the legal transactions it imposes.
- Know the basic principles of tax management
- Know the specific taxes levied on tourism.
- Understanding the economic impacts of tourism on public finances

3. Syllabus

The topics are:

- Tax Law. Fundamentals. Tourist businesses susceptible of being taxable events.
- Taxes: VAT, Personal Income Tax, Corporate Income Tax, Transfer Tax.
- Other taxes. Fees. Taxes and tax specialities specific to tourism

4. Academic activities

Basically, the subject has a markedly practical character, given that the theory consists of the application of legal concepts to legal concepts that have been given throughout the degree course. In the classes there will be real practical cases in where tax returns will have to be solved.

Attendance to theoretical classes: 35 hours.

Attendance to practical classes: 36 hours.

Conducting examinations: 4 hours.

5. Assessment system

Ongoing examinations will consist of the resolution of tax returns, giving only minimal weight to theoretical concepts, which are assumed to have been learnt with the tax returns.

In global and extraordinary call it will also consist of solving practical cases (taxes) together with an objective test of theoretical concepts.