

## 27425 - Spanish Tax System I

### Syllabus Information

**Academic year:** 2024/25

**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.

### 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.-Income Tax

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

TOPIC 4.- Corporate 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 through a GLOBAL test that will consist of the resolution of one or several questions and/or exercises, in accordance with tax regulations.

To pass the subject, you must demonstrate knowledge of at least 40% of what is asked in Value Added Tax, Corporate Tax and Income Tax and obtain an overall grade equal to or greater than 5.

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

For the 1st call, the possibility of taking an ELIMINATORY TEST of the first four topics is offered, once the explanation has been concluded (the date will be announced in Moodle in advance). Those who reach 40% of the score assigned to Income tax and Corporate Tax and obtain a grade equal to or greater than 4 will be exempt from taking the exam for that part in the global exam in the 1st call. The grade for this eliminatory test will account for 70% of the final grade. The other 30% will correspond to the exam of the rest of the subject (topic 5), to be taken on the date of the official call. To pass this second test it will be necessary to achieve at least a 4 grade. The grade obtained with both tests must be equal to or greater than 5.

However, even if the eliminatory test has been passed, the student always has the possibility of taking the global exam for the entire subject, in which case they must notify the teacher at least 2 days in advance of the date of this 1st call.

Evaluation criteria:

In the assessment of each of the evaluation activities, it will be taken into account that the student demonstrates that he knows, understands and is able to properly use the terminology and tax concepts, as well as the management and interpretation of current legislation to delimit and quantify correctly the tax obligations.

The criteria that are assessed in the qualification for any of the aforementioned tests are the following:

- Maximum rigor in the use of tax language and the basic concepts of tax obligation 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 obligations raised in the years
- Appropriate use of tax legislation to support the solutions chosen by the student.

## 6. Sustainable Development Goals

- 4 - Quality Education
- 10 - Reduction of Inequalities