

SUBJECT TEACHING GUIDE

G947 - The Tax System

DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS

Degree in Economics
Academic year 2023-2024

1. IDENTIFYING DATA					
Degree	DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS			Type and Year	Compulsory. Year 3 Compulsory. Year 2
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: Economics of Public Income Module: Training in Public Economics				
Course unit title and code	G947 - The Tax System				
Number of ECTS credits allocated	6	Term	Semester based (1)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ECONOMIA				
Name of lecturer	ANA MARIA CARRERA PONCELA				
E-mail	ana.carrera@unican.es				
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 1. DESPACHO CONTRATADO DOCTOR (E128)				
Other lecturers					

3.1 LEARNING OUTCOMES

- Knowing the figures of the Spanish tax system at different levels of government (state, regional and local), both in its personal and business taxation
- Liquidate the different taxes that make up the Spanish tax system by using the various programs of assistance for completing tax returns
- Reasoning the need for public sector intervention in a market economy.

4. OBJECTIVES

Knowing the figures of the Spanish tax system at different levels of government (state, regional and local), both in its personal and business taxation

calculate the different taxes that make up the Spanish tax system by using the various programs of assistance for completing tax returns

The aim is to familiarize students with new information technologies and communication applied in taxation. State Tax Administration Agency (A.E.A.T.) has set up a system that allows the completion and submission of various tax models, mainly its quarterly and annual periodic models.

6. COURSE ORGANIZATION

CONTENTS

1	<p>THEMATIC 1: INTRODUCTION TO THE TAX SYSTEM</p> <p>THEME 1: PUBLIC SECTOR INCOME</p> <p>1.1.- Revenues public sector classification</p> <p>1.2 Tributes main income of the public sector</p> <p>1.3.- Taxes, concept and classification</p> <p>1 4. Outline of the Spanish tax system</p> <p>1.5.- The laws governing the Spanish tax system</p> <p>TOPIC 2: THE STATE TAX SYSTEM. HISTORICAL EVOLUTION</p> <p>2.1 - Fernández Villaverde reform and reform silent Flores de Lemus</p> <p>2.2 Reforms from the Civil War of 1936. The 1964 reform</p> <p>2.3 The tax reform of 1977. Adapting to European tax system</p> <p>2.4 The tax reform 90s</p> <p>TOPIC 3: THE ESSENTIAL ELEMENTS OF A TAX.</p> <p>3.1 The taxable event. No assumptions subject and exemptions.</p> <p>3.2 The taxable. vicariously liable and taxpayer.</p> <p>3.3 The taxable base. Forms of quantification.</p> <p>3.4.- The tax rate. The tax liability.</p> <p>3.5.- Deductions. The tax debt</p>
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THEMATIC 2: DIRECT TAXATION

TOPIC 4: THE INCOME TAX OF INDIVIDUALS

1. Nature, object and scope. Taxable and exempt income.
2. Yields of labor, capital, economic activities and gains and losses.
3. General Taxable income and taxable savings, reductions. general and savings taxable income. personal and family allowances.
4. State and regional comprehensive fee. Deductions. State and regional tax liability
5. The differential fee. Family taxation.

ITEM 5: CORPORATE INCOME TAX

1. Nature and scope.
2. Delimitation of the taxable event. Exemptions.
3. The taxpayer and the tax address
 1. The tax base: concept and forms of determination and relation to the accounting profit.
 2. Depreciation and provisions
 3. Leases with option to purchase or renovation and leasing contracts.
 4. Income not integrable and non-deductible items.
 5. Valuation rules: expensive and lucrative transmissions. Monetary correction.
 6. The tax rate and share integrated.
 7. Deductions: Double taxation and investment incentives.
 8. Payments on account and withholdings.
 9. The special arrangements for small companies
 10. Other special schemes
 11. Special reference to income tax Nonresidents

TOPIC 6: THE WEALTH TAX

1. Nature and delimitation of the taxable event. Exemptions.
2. Taxable persons and forced to testify.
3. Taxable. Valuation standards and reductions.
4. Fee and tax debt.
5. Economic valuation and tax collection volume.

ITEM 7: THE inheritance tax

1. Nature and delimitation of the taxable event. Exemptions.
2. Taxable persons and forced to testify.
3. Taxable. Valuation standards and reductions.
4. Fee and tax debt.
5. Economic valuation and tax collection volume.

3	<p>THEMATIC 3: INDIRECT TAXATION</p> <p>ITEM 8: THE VALUE ADDED TAX</p> <ol style="list-style-type: none"> 1. Concept and scope. 2.- Taxable event. Concept of supplies of goods and services. 3. Assumptions of non-liability and exemptions. 4. Intra-community operations. Exempt intra-Community sales and exports. 5. Determination of the tax base the tax credit system. The VAT and impact. 6. The tax rates. general type reduced and super-reduced. 7. Tax rate: deductible and nondeductible VAT. 8. The exempt transactions and the right to deduct. The rule of proportion. 9. Special scheme of retail. The surcharge equivalence determination and proportional basis. 10. Simplified Regime. 11. Special scheme for agriculture, livestock and fisheries. 12. Special scheme for used goods, antiques and art objects. <p>Item 9: Transfer Tax and Stamp</p> <ol style="list-style-type: none"> 1. Onerous Property Transfer: elements of the tax. 2. Corporate Transactions: tax elements. 3. Stamp Duty. commercial, notarial and administrative documents. 4. Common rules: exemptions. 5. Economic valuation and tax collection volume. <p>ITEM 10: EXCISE</p> <ol style="list-style-type: none"> 1. Tax on Beer 2. Tax on wine and fermented beverages 3. Tax Intermediates 4. The tax on alcohol and alcoholic beverages 5. Tax on Hydrocarbons. 6. tax on retail sales of certain hydrocarbons 7. The tax on manufactured Snuff 8. Tax on Electricity 9. Special Tax on Certain Means of Transport 10. Special Tax on Coal 11. Tax on Insurance Premiums
4	<p>THEMATIC 4: MUNICIPAL TAXES AND SOCIAL SECURITY CONTRIBUTIONS</p> <p>ITEM 11: THE LOCAL TAXATION.</p> <ol style="list-style-type: none"> 1. Tax on Economic Activities. 2. The Property Tax. 3. Tax on Motor Vehicle. 4. The tax on buildings, installations and works. 5. The tax on the increase in value of urban land 6. Tax on sumptuary expenses <p>ITEM 12: SOCIAL SECURITY CONTRIBUTIONS</p> <ol style="list-style-type: none"> 1. Sources of financing social security. 2. The general scheme and the contribution bases. 3. Special systems 4. Economic valuation and tax collection volume.

7. ASSESSMENT METHODS AND CRITERIA				
Description	Type	Final Eval.	Reassessn	%
Practice: Tax Agency Assistance Program Renta web	Work	No	Yes	20,00
Workgroups: presentation of topics in class	Work	No	Yes	20,00
Test theoretical knowledge	Written exam	Yes	Yes	10,00
Evaluation question of practical cases	Written exam	Yes	Yes	50,00
TOTAL				100,00
Observations				
<p>As is apparent from the above table:</p> <ul style="list-style-type: none"> • 60% of the rating results from a final written exam on the entire course syllabus. The exam has two practical cases (30% of score each). It is necessary to prove a basic knowledge in each of the parts to pass the subject. • The remaining 40% corresponds to the activities subject to continuous evaluation whose percentage breakdown is as follows: 20% will correspond to group work to present from week 14, the other 20% to the presentation and passing the course to perform with the aid program of the AEAT for that you can apply this formula evaluation the student must obtain the written final exam a minimum score of four points out of 10. All these activities will be evaluated before the end of the contact sessions . <p>The recovery of those for practice and group work is achieved credits exceeding the written exam of the ordinary or extraordinary calls</p> <p>The recovery of evaluable credits for the final exam will be done by overcoming the written examination of the extraordinary call</p>				
Observations for part-time students				
Part-time students will receive 100% of the grade in the theoretical and practical examination of the entire subject in ordinary and extraordinary calls				

8. BIBLIOGRAPHY AND TEACHING MATERIALS
BASIC
"Manual de Fiscalidad: Teoría y Práctica. María José Portillo Navarro. Editorial Tecnos. Año 2023
GUIA FISCAL 2023. CENTRO DE ESTUDIOS FINANCIEROS http://www.fiscal-impuestos.com/guia-fiscal
"Sistema Fiscal Español i y II, edición " . Emilio Albi, Raquel Paredes y José Antonio Rodríguez Ondarza . 12ª edición (2022-2023)
MEMENTO PRÁCTICO FISCAL 2023. Francis Lefebvre