

SUBJECT TEACHING GUIDE

G909 - Business Taxes

Double Degree in Business Administration and Management and Labour Relations
 Double Degree in Law and Administration and Business Management
 Degree in Business Administration and Management
 First Degree in Business Administration and Management

Academic year 2024-2025

1. IDENTIFYING DATA					
Degree	Double Degree in Business Administration and Management and Labour Relations Double Degree in Law and Administration and Business Management Degree in Business Administration and Management First Degree in Business Administration and Management			Type and Year	Compulsory. Year 4 Compulsory. Year 5
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: Business Taxation Module: Training in Legal and Economic Environment of Business				
Course unit title and code	G909 - Business Taxes				
Number of ECTS credits allocated	6	Term	Semester based (2)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ECONOMIA				
Name of lecturer	JOSE MARIA PONTONES FERNANDEZ				
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Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 0. DESPACHO MARTA ECHEZARRETA, JULIO MARTINEZ, JOSE M (E035)				
Other lecturers	MARTA ECHEZARRETA FERNANDEZ JULIO MARTINEZ ESTEBANEZ				

3.1 LEARNING OUTCOMES

- Results: To know the figures of the Spanish tax system at its different levels of government (state, regional and local), in its aspect of corporate taxation
- Analyse and interpret the composition of the tax base, quota, deductions, etc. in corporate income tax
- Analyze and interpret the composition of the taxable base, quota, deductions, etc. in Value Added Tax.
- Implication of Taxes on Corporate Transactions and Stamp Duty in the Company
- Settle the different business taxes that make up the Spanish tax system through the use of both manual means and the various help programs for the completion of tax returns

4. OBJECTIVES

- Introduction to the Spanish Tax System (terminology, definitions in tax legal relations, general aspects and introduction to the LGT)
- Know the different figures of the Spanish tax system (state, regional and local) that affect the company.
- Know the procedures for tax action.
- Settle the various business taxes.
- Familiarize students with tax regulations and with the resolution of problems of this nature in the business environment.

6. SUBJECT PROGRAM

CONTENTS

1	Organization Blocks THEMATIC BLOCK 1: THE SPANISH TAX SYSTEM AND COMPANIES Financial Activity, Tax Law and Taxation The Spanish Tax System: Structure and Principles The tax legal relationship Tax procedures Companies as taxpayers
2	THEMATIC BLOCK 2: DIRECT CORPORATE INCOME TAXATION Corporate income tax I: Preliminary issues, nature, scope Corporate income tax II: Taxable event, tax period, accrual, taxable persons and exemptions Corporate income tax III: Taxable base Corporate income tax IV: Temporary imputation. Accounting Entry of Income and Expenses Corporate income tax V: Value adjustments: depreciation and amortisation Corporate income tax VI: Value adjustments: impairment losses. Provisions Corporate income tax VII: Deductible and non-deductible expenses. Corporate income tax VIII: Valuation rules Corporate Income Tax IX: Exemptions to Eliminate Double Taxation Corporate income tax: Reductions in the tax base. Offsetting of Negative Tax Bases. Corporate income tax XI: Tax debt: tax rates, full tax liability, deductions and allowances
3	THEMATIC BLOCK 3: INDIRECT TAXATION ON COMPANIES The I.V.A. I: Introduction V.A.T. II: The taxable event: supplies of goods and services, intra-community acquisitions and imports. Accrual. VAT iii: Taxable base V.A.T. IV: Taxable persons. Repercussion. Types of Taxation V.A.T.V.: Deductions and refunds V.A.T. VI: Special Regimes V.A.T. VII: Tax management The Tax on Property Transfers and Legal Acts Document

7. ASSESSMENT METHODS AND CRITERIA				
Description	Type	Final Eval.	Reassessn	%
Test 1	Written exam	No	Yes	45,00
Final examination	Written exam	Yes	Yes	55,00
TOTAL				100,00
Observations				
<p>55% of the grade results from the final written exam on the entire syllabus of the subject. The remaining 45% will result from Test 1, as weighted. This test will be retaken in the final exam in June. The final exam will be recoverable with the extraordinary exam of the July session. All the tests will consist of answering questions of a theoretical nature and solving practical scenarios.</p>				
Observations for part-time students				
<p>The evaluation will be carried out by means of a theoretical-practical exam in June on the entire syllabus of the subject, which will result in 100% of the final grade. It will be recoverable in the exam of the July session.</p>				

8. BIBLIOGRAPHY AND TEACHING MATERIALS
BASIC
<p>CRUCES VILLALOBOS, A. Y PONTONES FERNÁNDEZ, J.M. Sistema Tributario e Impuestos Empresariales. Ed. TGD</p> <p>Ley 58/2003, de 17 de diciembre, General Tributaria. Ley 27/2014, de 27 de noviembre, del Impuesto sobre Sociedades y Real Decreto 1.777/2004, de 30 de julio, por el que se aprueba el Reglamento del Impuesto sobre sociedades. Ley 37/1992, de 28 de diciembre, del Impuesto sobre el Valor Añadido. Reglamento IVA Real Decreto 1624/1992 de 29 de diciembre</p>