

**COURSE DATA****Data Subject**

<b>Code</b>	36148
<b>Name</b>	Spanish tax system
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2023 - 2024

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. Period</b>
1316 - Degree in Economics	Faculty of Economics	4 First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1316 - Degree in Economics	20 - Pathway: public economy	Optional

**Coordination**

<b>Name</b>	<b>Department</b>
CASTRO MAFE, SALVADOR	110 - Applied Economics

**SUMMARY**

Spanish Tax System is an optional subject of 6 ECTS credits, integrated in the Mention of Public Economy of the Degree of Economics. Along with it, subjects such as Public Economic Evaluation, Public Regulation and Fiscal Federalism are taught: Autonomous and Local Treasury. The formative importance of the subject lies in its contribution by connecting the operation of the tax system in general, and income tax in particular with its main theoretical aspects derived from a certain tax design. In this way, it is about training professionals capable of performing management, advisory and evaluation tasks in productive organizations, both in the private and public spheres. Regarding the specific objectives of the Bachelor's Degree in ECO, the subject contributes instrumental knowledge to the training and learning process. The course is configured so that the student acquires knowledge and skills in various professional fields and with a mindset prepared to adapt both to the new scenarios that his or her professional future may demand and to the changes in the current economic and legislative environment. The content of the subject will include: the financing of the Public Sector, and taxes in Spain with special reference to the Personal Income Tax and Value Added Tax, taking into account its incidence on the tax obligations related to those develop economic activities.



## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

### Other requirements

There are no specified enrollment restrictions with other subjects in the curriculum. However, it is very convenient that the student has taken the subject Public Sector Economics II.

## OUTCOMES

### 1316 - Degree in Economics

- Have decision-making skills and be able to apply knowledge to practice.
- Be able to learn autonomously.
- Apply the principles of economic analysis (rational decision) to the diagnosis and resolution of problems.
- Understand the keys to the functioning of market economy, the difference between normative and positive reasoning and between the concepts of equity and efficiency.
- Understand the actions and functions of the public sector in the economy and the detailed development of the different public income policies and public expenditure programmes.
- Know the economic measures to reduce income inequality and poverty.
- Know how to analyse and interpret the economic and financial information of companies.

## LEARNING OUTCOMES

- Familiarize the student with the environment and the language of the imposition.
- Acquisition of knowledge about the financing of the Public Sector and the Spanish Tax System.
- Possess enough knowledge to analyze the implications that tax regulations have on the decisions that the company and the individual must make.
- Ability to settle the main taxes that affect personal income tax (Personal Income Tax / VAT).



- Ability to know and apply the tax benefits included in income tax for companies.
- Use of on-line AEAT resources: programs, information and database.

## DESCRIPTION OF CONTENTS

### 1. 1. Introduction

- 1.1. Financing of the public sector.
- 1.2. Basic elements of a tribute.
- 1.3. Classification and types of taxes.
- 1.4. Ethics and taxation
- 1.5. The taxes in Spain.

### 2. 2. The Value Added Tax: general system

- 2.1. Characterisation of the Value Added Tax. Taxable persons, impact and accrual.
- 2.2. What does the VAT tax? Subject operations and analysis of exemptions.
- 2.3. Who pays VAT?
- 2.4. Calculation of the Taxable Base and analysis of the applicable tax rates.
- 2.5. How does VAT work? Analysis of the deduction and return mechanisms.

### 3. Personal Income Tax

- 3.1. Characteristics of income taxes.
- 3.2. Structure of personal income tax in Spain.
- 3.3. Exempt income and taxpayers in Spanish personal income tax.

### 4. Labour income in the PIT

- 4.1. Economic concept.
- 4.2. Quantification: income and deductible expenses.
- 4.3. Payments on account.

### 5. Movable Capital income in the PIT:

- 5.1. Economic concept.
- 5.2. Quantification: income and deductible expenses.
- 5.3. Payments on account.



## **6. Real Estate Capital yields in the PIT:**

- 6.1. Economic concept.
- 6.2. Quantification: income and deductible expenses.
- 6.3. Payments on account.
- 6.4. Imputation of real estate income.

## **7. The income of the Economic Activities in the PIT (I)**

- 7.1. Economic concept.
- 7.2. Performance determination systems.
- 7.3. Direct normal and simplified estimation: introduction.

## **8. The income of the Economic Activities in the PIT (II): Objective Estimate**

- 8.1. Area of application.
- 8.2. Performance quantification.
- 8.3. Payments on account.

## **9. Special VAT schemes**

- 9.1. Special regime of sales equalization tax.
- 9.2. Simplified regimen.

## **10. Gains and losses of Capital in the PIT**

- 10.1. Economic concept.
- 10.2. Quantification: general case.
- 10.3. Quantification: particular cases.
- 10.4. Payments on account.

## **11. PIT. Tax calculation (I)**

- 11.1. Income classes.
- 11.2. Integration and compensation process.
- 11.3. Gross tax base and net tax base.
- 11.4. Personal and family minimum.
- 11.5. Procedure for calculating the total quota.

**12. PIT. Tax calculation (II)**

- 12.1. Calculation of the net tax payable.
- 12.2. The PIT tax credits. State tax credit.
- 12.3. The PIT tax credits. Regional Government tax credits.
- 12.4. The calculation of the final tax. Other tax credits.

**13. The taxpayer unit in the PIT. Joint income tax return. Who is obliged to declare?**

- 13.1. Individual tax return versus joint tax return. Types of family unit.
- 13.2. Opting for the joint tax return. Particularities of the joint tax return versus the individual one.
- 13.3. Tax benefits of joint taxation.
- 13.4. Individualization of income.
- 13.5. Obligated to fill the tax return.

**14.****The Assistance Program for Tax Returns: Renta WEB**

- 14.1. Operation of the program.
- 14.2. Practical case.

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	30,00	100
Development of individual work	15,00	0
Study and independent work	30,00	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	15,00	0
Resolution of case studies	15,00	0
<b>TOTAL</b>	<b>150,00</b>	

**TEACHING METHODOLOGY**

During the course the contents of the program will be worked on, combining theoretical content with exercises and practical assumptions and various tasks will be proposed that the student must deliver in the form and on the date detailed throughout the course. For this, the available resources (blackboard, transparencies, cannon, computer, etc.) that are considered most appropriate to achieve the correct achievement of the proposed objectives will be used, in each case and according to the needs. In general, the classes will combine the methodology of lectures with the formulation of problems and practices. On the one hand, the teacher will highlight the fundamental aspects of each topic and will guide the study through the basic and complementary bibliography, which must inevitably be used to complete and





deepen the matter; On the other hand, the practices will consist of raising questions and exercises of an applied nature in the economic and legal field, as well as the resolution of doubts of general interest raised by the teaching materials, problems and recommended exercises, which students must have previously worked on to each practical class and resolved proceeding, if the case, to the pertinent discussion of the solution and the essential aspects of the questions raised. The teaching material can be accessed from the virtual classroom, <http://aulavirtual.uv.es>

## EVALUATION

In order to assess the acquisition of content and skills to be developed in the module, a diversified assessment system will be used, selecting the most appropriate assessment techniques, which allow to reveal the different knowledge and skills acquired by the students while taking each subject. The subjects that make up this module will be evaluated from the consideration of various aspects:

1. Written exam / s that assesses the achievement of the learning results and, especially, the specific competences of the subject regarding the contents and their application.
2. The continuous evaluation of the student, based on their participation and involvement in the teaching-learning process. Said assessment will include class attendance and classroom training activities, as well as practical activities developed through the preparation of individual or group work / reports, presented in writing and orally.
3. The student's attendance and participation in the planned activities will be a basic requirement to be evaluated. Based on the foregoing, the evaluation will be carried out by applying the following general criteria:

### General criteria

The subject will be assessed both through tests (essay, objective and oral) and through observation techniques:

1. Written exams that will consist of theoretical and practical questions (they will suppose a maximum of 70% of the final mark). A grade of 5 out of 10 must be passed in this written test, so that it can be added to the rest of the grade.
2. Evaluation of the practical activities developed by the student during the course, based on the preparation of work, oral presentations and problem solving. For the evaluation of the proposed activities and tasks, they must be delivered on the date and in the manner stipulated for each of them.
3. Continuous evaluation of the student, based on their participation and involvement in the teaching-learning process. The grade derived from points 2 and 3 will be a minimum of 30% of the final grade. Observation techniques will allow evaluating the student's ability to work in a team, argue and defend ideas, as well as their attitudes in accordance with criteria of equity, equality and respect for human rights.
4. To pass the subject it will be necessary to obtain a minimum grade of 5 out of 10.



5. The student who has not passed the continuous assessment tests, may take the final exam of the subject (70% of the total grade).

6. In the final grade, the teacher reserves the right to assess the student's work throughout the course.

According to the "Regulation of Evaluation and qualification of the UV for undergraduate and master's degrees" in which in its article 6.6 it is established that: "In any case, the student has the right to pass the subject on second call by taking an exam in which all recoverable continuous assessment activities are evaluated, and to keep the grade for those that cannot be recovered. " In art. 6.5 establishes what is understood as non-recoverable activity as follows: "A continuous assessment activity will be non-recoverable when, by its nature, it is not possible to design a test that assesses the acquisition of learning results in the second call. The condition of non-recoverable activity must be reflected in the teaching guide of the subject or communicate to the student when it arises during the course. " In the case of activities designed to be presented or corrected in class, these tasks will be non-recoverable (points 2 and 3).

7. In the subject's exam, the legislation corresponding to the subject may be used, but annotations may not be incorporated into it. In case of failure to comply with this rule, the exam will be considered failed.

## REFERENCES

### Basic

- Agencia Tributaria (2022): Manual Práctico. IVA 2022. Agencia Estatal de la Administración, Madrid.
- Agencia Tributaria (2023)\*\*: Manual práctico. Renta 2022. Ministerio de Economía y Hacienda, Madrid.
  - \* Se puede descargar en un archivo pdf en la página web de la Agencia Tributaria.
  - \*\* La edición que corresponde al programa es la de Renta 2023, pendiente de publicación.
- Fuenmayor Fernández, A., Granell Pérez, R. e Higón Tamarit, F.J. (2023): Impuesto sobre la Renta. Ejercicio 2023. Tirant lo Blanch, Valencia.

### Additional

- Alonso Alonso, R. (2023): Impuesto sobre la Renta de las Personas Físicas. Comentarios y casos prácticos, Madrid.
- Bustos Gisbert, A. (1999): Lecciones de Hacienda Pública II, Colex, Madrid.
- Costa, M. y Otros (2005): Teoría de los impuestos: un enfoque económico, 2ª Edición, Thomson-Civitas, Madrid.
- De Bunes Ibarra, J.M. (coord.) (2009): El IVA: Optimización ante la crisis económica. CISS.
- Descalç, Asensi; Higón, Francesc J. (2007): Sistema fiscal: introducció a la imposició. Universitat de València, València.



- Esteller, A.; Costa, M. y otros (2014): Economía de los impuestos, McGraw Hill, Madrid.
- Lefebvre. El Derecho (2023): Memento Fiscal, Edersa-Ediciones Francis Lefevre, Madrid. Está accesible en la base de datos desde ordenadores conectados a la red informática de la Universidad de Valencia en la dirección <http://online.elderecho.com> o buscando en las bases de datos de la biblioteca <http://biblioteca.uv.es>.
- Sevilla Segura, J.V. (2004): Política y Técnica Tributarias, Madrid: Instituto de Estudios Fiscales.