

## Taxation

Code: 102368  
ECTS Credits: 6

| Degree   | Type | Year | Semester |
|--|------|------|----------|
| 2501572 Business Administration and Management | OT   | 4    | 2        |

## Contact

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## Use of Languages

Principal working language: spanish (spa)  
Some groups entirely in English: No  
Some groups entirely in Catalan: No  
Some groups entirely in Spanish: Yes

## Teachers

José Manuel Aguilar Rodriguez

## Prerequisites

To make the most of the subject taught, it is advisable to have passed the Introduction to Accounting and Financial accounting knowledge necessary to successfully follow the subject of Bu

## Objectives and Contextualisation

Of the subjects that are taken in the first year of ADE or ADE + LAW, the one that has the greatest affinity with Bu  
Based on the above, the main academic objectives of the subject are the

First block of the subject. CORPORATE TAX. (22 class hours of face-to-face teaching).

1. Expose and explain in depth the Corporation Tax in a clear and precise manner.
2. Know the basic concepts and practice of corporate taxation in the 1st year of the degree.
3. Interpret in fiscal key the main concepts with which the company's tax situation is determined.
4. Calculate the Tax Result, linking this calculation with the available data.
5. Determine the Taxable Base by applying the reductions and compensations.

6. Determination of the Full Fee, which is obtained from the application of the tax rate on the previous tax base.

7. Determination of the liquidand differential quota of the tax reduced by the withholdings and installment payments.

8. Studies of the different special application regimes of Title VII of the LIS, paying special attention to the following:

Special regime for small companies. (ERD)

Special housing rental regime (REAV)

Tax consolidation regime.

Special regime for mergers, divisions, contributions of assets, exchange of securities and change of registered office.

International Tax Transparency.

Tax regime of certain financial lease contracts.

9. Study of the entire tax settlement and management structure with the resolution of practical cases.

10. Identification of the main elements of tax contingency and potentially conflicting operations with the Tax Administration.

11. Collection figures and comparative analysis.

Second block of the subject. VALUE ADDED TAX. (16.5 hours of face-to-face teaching).

1. General Background.
2. Nature and scope of application.
3. The taxable event.
4. exemptions.
5. Place of realization of the taxable event.
6. Accruals. General and special rules with specific reference to the business.
7. Tax base. General rule and special.
8. The passive subject. Assumptions of investment of the passive subject.
9. The tax rates.
10. Deductions and refunds. General pro rata regime, special and different.
11. Special schemes.
12. Formal obligations of taxpayers.
13. Main aspects of management and liquidation of the tax.
14. Collection figures and comparative analysis.

Third block of the subject. TAX PROCEDURE. (16.5 hours of face-to-face teaching).

1. Tax procedures.
  - i. General principles.
  - ii. Common rules on actions and procedures.
2. Most common management procedures.
  - i. Procedure for the practice of returns.
  - ii. Procedure initiated by declaration.

- iii. Data verification procedure.
    - IV. Checking procedure values.
    - v. Limited verification procedure.
  - 3. Inspection Procedure.
    - i. General disposition.
    - ii. Inspection actions.
  - 4. Collection Procedure.
    - Yo. General disposition.
    - ii. Enforcement procedure.
    - iii. Procedure against managers and successes.
- 5. Tax violations and penalties.
- 6. Special review procedures.
  - Yo. Review of null and void acts.
  - ii. Declaration of lesividad of annulable acts.
  - iii. Revocation.
  - IV. Error rectification.v. Return of improper ir
- 7. Appeal for replacement and economic-administrative claims. Study of
- 8. Study and analysis of the most relevant jurisprudential pronouncements
- 9. Main judgments of the National High Court and Superior Courts of Justice

## Competences

- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.
- Capacity for oral and written communication in Catalan, Spanish and English, which enables synthesis and oral and written presentation of the work carried out.
- Demonstrate initiative and work individually when the situation requires it.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
- Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.
- Use of the available information technology and adaptation to new technological environments.
- Using accounting information as a tool for assessment and diagnosis.

## Learning Outcomes

1. A capacity of oral and written communication in Catalan, Spanish and English, which allows them to summarise and present the work conducted both orally and in writing.
2. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
3. Demonstrate initiative and work independently when required.
4. Interpret financial indicators of an entity and understand the decisions that can be taken from their analysis
5. Organise work, in terms of good time management and organisation and planning.

6. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
7. Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.
8. Use available information technology and be able to adapt to new technological settings.

## Content

### FIRST BLOCK. CORPORATE TAX.

#### UNIT 1. INTRODUCTION TO THE INCOME TAX.

Applicable regulations.

Nature of the tax and collection figures.

Settlement structure.

Nature and scope of application.

Taxable Event. Taxpayer and taxpayer of the tax. Residence and domicile.

Concept of economic activity and patrimonial entity.

#### UNIT 2. THE TAXABLE BASE.

Regimes of determination and presumption of income and onerousness.

Differences with accounting regulations. Permanent and temporary.

Exceptions to the accounting result: depreciation. Assumptions of freedom.

Exceptions to the accounting result: impairment losses and provisions.

Exceptions to the accounting result in terms of valuation rules: asset transfer.

Exceptions to the accounting result in terms of valuation rules: related operations.

Tax regime of certain financial lease contracts.

Temporary allocation of income and expenses.

Compensation of negative tax bases.

Reductions in the tax base: Patent Box, capitalization reserve and levelized payments.

Applicable exemptions.

#### UNIT 3. FULL FEE AND TAX DEBT.

Determination of the full fee. Type of general and specific tax.

Deductions to avoid international legal and economic double taxation.

Applicable discounts.

Deductions to encourage the performance of certain activities and other incentives.

Deductions from payments on account: installment payments.

#### UNIT 4. TAX MANAGEMENT.

Tax period and tax accrual. Settlement term.

The entity index.

Accounting obligations. Goods and rights not accounted for. Voluntary revaluation.

Accounting obligations. Faculties of the Tax Administration.

Assets and rights not accounted for or not declared: presumption of obtained value.

Voluntary accounting revaluations.

Self-assessment and payment of the tax debt.

Provisional settlement.

Return.

Practical assumptions of self-assessment of the tax with the official AEA.

### UNIT 5. ACCOUNTING OF CORPORATE TAX.

Accounting standards for the determination of accounting profit and corporate tax.

Accounting reflection of deferred tax assets and liabilities.

Accounting for the tax with negative tax bases.

Accounting for the tax in newly created entities.

Tax effects of the modification of the tax rate.

Other temporary differences with reference to groups (8) and (9) in accounting.

Reconciliation of the accounting result for the year with the tax base. Methodology.

Resolution and study of practical cases.

#### UNIT 6. SPECIAL REGIMES.

Spanish and European economic interest groups, and temporary joint ve  
Entities dedicated to the rental of housing.

Tax consolidation regime. Main differences with the VAT group.

Special regime for mergers, divisions, contributions of assets, exchange  
International tax transparency.

Tax incentives for small entities.

Tax regime of certain financial lease contracts.

Regime of partially exempt entities.

#### UNIT 7. PRACTICAL CASES AND COMPARATIVE ANALYSIS.

Study of the entire tax settlement and management structure with the res

Identification of the main elements of tax contingency and potentially con

Collection figures and comparative analysis.

### SECOND BLOCK. VAT.

#### UNIT 1.

General Background.

Nature and scope of application.

The taxable event.

exemptions.

Place of realization of the taxable event.

Resolution of practical exercises.

#### UNIT 2.

I accrue. General and special rules with specific reference to the billing ri

Tax base. General rule and special.

The passive subject. Assumptions of investment of the passive subject.

The tax rates.

Deductions and refunds. General pro rata regime, special and differentia

Resolution of practical exercises.

#### UNIT 3.

Special schemes.

Formal obligations of taxpayers.

Main aspects of management and liquidation of the tax.

Collection figures and comparative analysis.

### THIRD BLOCK. TAX PROCEDURE.

#### UNIT 1.

Tax procedures.

i. General principles.

ii. Common rules on actions and procedures.

Most common management procedures.

i. Procedure for the practice of returns.

ii. Procedure initiated by declaration.

iii. Data verification procedure.

IV. Checking procedure values.

v. Limited verification procedure.

Inspection Procedure.

i. General disposition.

ii. Inspection actions. Faculties. Duration and modus operandi.

Collection Procedure.

- i. General disposition.
- ii. Enforcement procedure.
- iii. Procedure against managers and successors.

Tax violations and penalties. Most common offending types. Subjective e

Special review procedures. Filing deadlines and characteristics.

- i. Review of null and void acts.
- ii. Declaration of lesividad of annulable acts.
- iii. Revocation.

IV. Error rectification.

- v. Return of improper income.

Appeal for replacement and economic-administrative claims. Study of the

Study and analysis of the most relevant jurisprudential pronouncements

Main judgments of the National High Court and Superior Courts of Justice

Resolution practical case deliverable.

## Methodology

Both theoretical and applied exercises will constitute the basis for the following activities:

A- Activities in classroom:

A1- Theory: presentation of concepts and definitions in classroom

A2- Applied exercise resolution will imply face-to-face sessions.

Note: the methodology of the Doing Business project and the OECD will be introduced as part of classroom applied sessions, to facilitate subsequent comparison between different legislations across countries.

B- Autonomous activities:

B1- The study of theoretical concepts will imply 40 hours of autonomous work.

B2- The resolution of applied exercises will imply 40.5 hours of autonomous work.

Note: Some sessions on Comparative Taxation will be held in the classroom.

C-Supervised activities:

C1- Theoretical autonomous activities will be complemented with 5 seminar (workshop like) hours, which will require one additional hour in assessment activities.

C2- Applied autonomous activities will be complemented with 10 seminar hours, which will require three extrahours in assessment activities.

C3- Students are expected to spend hours to analyse the case study which will be developed in class.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Activities

| Title   | Hours | ECTS | Learning Outcomes |
|---|-------|------|-------------------|
| Type: Directed  |       |      |                   |
| Sessions in class to prepare the final assessment     | 32.5  | 1.3  |                   |
| Sessions in class to prepare the follow-up assessment | 17    | 0.68 |                   |

|  |    |      |
|--|----|------|
| Type: Supervised                                     |    |      |
| Support sessions to prepare the follow-up assessment | 5  | 0.2  |
| Support to prepare the final assessment              | 10 | 0.4  |
| Type: Autonomous                                     |    |      |
| Study and preparation for the final assessment.      | 34 | 1.36 |
| Study and preparation for the follow-up assessment   | 42 | 1.68 |

## Assessment

A student will be considered "Not Assessable" in the subject as long as he has not participated in any of the assessment activities. Any student with a grade of less than 3.5 points in the final knowledge test will be considered "Not Assessable" in the subject. Calendar of evaluation activities.

The dates of the different evaluation tests (partial exams, exercises in the subject, etc.) will be programmed in the exam calendar. The date of the final exam of the subject is programmed in the exam calendar. "The programming of the evaluation tests cannot be modified, unless the Calendar of assessment activities (UAB Academic Regulations).

The students of the Faculty of Economics and Business who, in accordance with the Grade Review Procedure.

Coinciding with the final exam, the day and medium in which the final grade will be determined. Recovery Process.

"To participate in the recovery process, students must have been previously approved in the subject. The date of this test will be scheduled in the exam calendar of the Faculty of Economics and Business.

Irregularities in evaluation acts.

Without prejudice to other disciplinary measures deemed appropriate, any student who commits irregularities in the evaluation process can be instructed. In the event that various irregularities occur in the evaluation process, the student will be considered "Not Assessable" in the subject. Evaluation activities.

Control 1. Corporate Tax type test. Weighting 25%.

Control 2. VAT test type. Weighting 15%.

Deliverable exercise. Tax Procedure Weighting 10%.

Final knowledge test (a minimum grade of 5 must be obtained in order to pass the subject).

## Assessment Activities

| Title  | Weighting | Hours | ECTS | Learning Outcomes      |
|--|-----------|-------|------|------------------------|
| Control 1. Multiple choice. Income Tax. Weighting 25 % | 25%       | 1.5   | 0.06 | 1, 2, 3, 4, 5, 6, 8    |
| Control 2. Multiple choice. VAT. Weighting 15 %.       | 15%       | 1     | 0.04 | 1, 2, 3, 4, 5, 7, 6, 8 |
| Deliverable exercise. Tax procedure.                   | 10 %      | 5     | 0.2  | 4, 6                   |
| Final exam   | 50%       | 2     | 0.08 | 1, 2, 3, 4, 5, 6, 8    |

## Bibliography

1. Impuesto sobre sociedades (1). Régimen general. Comentarios y casos prácticos. 2022

<https://tienda.cef.udima.es/libros/impuesto-sociedades-regimen-general-1-comentarios-casos-practicos-2022.htn>

Autor: Fernando Borrás Amblar, José Vicente Navarro Alcázar.

Impuesto sobre el valor añadido. Comentarios y casos prácticos (2 volúmenes).

[https://tienda.cef.udima.es/libros/impuesto\\_valor\\_anadido\\_comentarios\\_casos\\_practicos.html](https://tienda.cef.udima.es/libros/impuesto_valor_anadido_comentarios_casos_practicos.html)

Autor: Antonio Longás Lafuente.

Ley 27/2014, de 27 de noviembre, del Impuesto sobre Sociedades. Noticias Jurídicas.

Real Decreto 634/2015, de 10 de julio, por el que se aprueba el Reglamento del Impuesto sobre Sociedades. Noticias Jurídicas.

Ley 58/2003, de 17 de diciembre, General Tributaria. Noticias Jurídicas.

Ley 37/1992, de 28 de diciembre, del Impuesto sobre el Valor Añadido y Real Decreto 1624/1992, de 29 de diciembre, que aprueba el Reglamento del Impuesto sobre el Valor Añadido.

Real Decreto 1619/2012, de 30 de noviembre, por el que se aprueba el Reglamento por el que se regulan las obligaciones de facturación.

Material en diapositivas que entregará el profesor para el seguimiento de las diferentes materias.

Sentencias del Tribunal Supremo y Audiencia Nacional de la Sala Contencioso Administrativa.

Sentencias de TSJ de las Comunidades Autónomas.

Doctrina Administrativa evacuada por el TEAC y DGT.

## **Software**

Excel, Power Point, Word