

## Guía docente / *Course Syllabus*

2018-19

### 1. Descripción de la Asignatura / *Course Description*

Asignatura <i>Course</i>	DERECHO TRIBUTARIO DE LA EMPRESA (docencia en inglés)
Códigos <i>Code</i>	504015
Facultad <i>Faculty</i>	Facultad de Ciencias Empresariales
Grados donde se imparte <i>Degrees it is part of</i>	Grado en Administración y Dirección de Empresas (Inglés)
Módulo al que pertenece <i>Module it belongs to</i>	Análisis del entorno económico y jurídico
Materia a la que pertenece <i>Subject it belongs to</i>	Derecho
Departamento responsable <i>Department</i>	Derecho Público
Curso <i>Year</i>	2º
Semestre <i>Term</i>	1º
Créditos totales <i>total credits</i>	6
Carácter <i>Type of course</i>	Obligatoria
Idioma de impartición <i>Course language</i>	Inglés
Modelo de docencia <i>Teaching model</i>	B1

Clases presenciales del modelo de docencia B1 para cada estudiante: 27 horas de enseñanzas básicas (EB), 18 horas de enseñanzas prácticas y de desarrollo (EPD) y 0 horas de actividades dirigidas (AD). Hasta un 10% de la enseñanza presencial puede sustituirse por docencia a distancia (también presencial, pero posiblemente asincrónica), de acuerdo con la programación de la Asignatura publicada antes del comienzo del curso.

*Number of classroom teaching hours of B1 teaching model for each student: 27 hours of general teaching (background), 18 hours of theory-into-practice (practical group tutoring and skill development) and 0 hours of guided academic activities. Up to 10% of face-to-face sessions can be substituted by online teaching, in accordance with the course schedule published before it begins.*

## 2. Responsable de la Asignatura / *Course Coordinator*

Nombre <i>Name</i>	José Miguel Martín Rodríguez
Departamento <i>Department</i>	Derecho Público
Área de conocimiento <i>Field of knowledge</i>	Derecho Financiero y Tributario
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## 3. Ubicación en el plan formativo / *Academic Context*

Breve descripción de la asignatura <i>Course description</i>	Basic knowledge of Tax Law. Structure of the Spanish Tax system. Personal Income Tax. Corporate Income Tax; Value Added Tax. Other taxes related with Business Taxation
Objetivos (en términos de resultados del aprendizaje) <i>Learning objectives</i>	<p>The main objective is to offer the student a basic knowledge of the Spanish tax system. By such reason, the first introductory lesson analyses the fundamental notions of Tax Law (concept and kinds of taxes, the elements of tax and tax procedures) and the structure of our tax system, divided in three different levels (States, Regions and Municipalities)</p> <p>Once this acquired these essential know-how, we will seek to familiarize the student with the essential aspects of the legal regime of those taxes that may be most relevant from a general</p>

	point of view of the future graduate in finance and accounting and features.
Prerrequisitos <i>Prerequisites</i>	There are no previous requirements for the course.
Recomendaciones <i>Recommendations</i>	We suggest the students to read news and official documents regarding taxation in order to get use to the specific vocabulary of the subject.
Aportaciones al plan formativo <i>Contributions to the educational plan</i>	<p>The Course Business Tax Law is included on a mandatory basis (6 ECTS credits) within the "Analysis of the economic and legal environment" module (24 credits ECTS). It is part of the first semester of the second year of the degree. It is, therefore, the second subject of legal framework after the basic training provided by Commercial Law (6 ECTS credits) in the first half of the first course.</p> <p>What is the contribution of Tax Law for students who begin to prepare for a professional career in the field of Business management?</p> <p>Any person who intends to become part of an economic operator have to be aware of the tax phenomenon from a triple perspective. Firstly, it must know the enormous significance that the tax system has today as the main source of financing of the public sector. Secondly, it must have a general picture of how the main taxes affect economic and business activities. Finally, it must assume the importance of relations with the tax administration (commonly known as Hacienda).</p> <p>Obviously, the Graduate student do not have to be a Tax Law specialist, but a basic knowledge on the field is needed to perform a successful career.</p>

#### 4. Competencias / Skills

<p>Competencias básicas de la Titulación que se desarrollan en la Asignatura</p> <p><i>Basic skills of the Degree that are developed in this Course</i></p>	<p>CB1 - Que los estudiantes hayan demostrado poseer y comprender conocimientos en un área de estudio que parte de la base de la educación secundaria general, y se suele encontrar a un nivel que, si bien se apoya en libros de texto avanzados, incluye también algunos aspectos que implican conocimientos procedentes de la vanguardia de su campo de estudio</p> <p>CB2 - Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio</p> <p>CB3 - Que los estudiantes tengan la capacidad de reunir e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética</p> <p>CB4 - Que los estudiantes puedan transmitir información, ideas, problemas y soluciones a un público tanto especializado como no especializado</p> <p>CB5 - Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto grado de autonomía</p>
<p>Competencias generales de la Titulación que se desarrollan en la Asignatura</p> <p><i>General skills of the Degree</i></p>	<p>CGI1 - Capacidad de análisis y síntesis</p> <p>CGI2 - Capacidad de organización y planificación</p> <p>CGI7 - Capacidad para la resolución de problemas.</p> <p>CGI8 - Capacidad para tomar decisiones</p>

<p><i>that are developed in this Course</i></p>	<p>CGI9 - Habilidad para analizar y buscar información proveniente de fuentes diversas  CGP1 - Capacidad para trabajar en equipo  CGP2 - Trabajo en un equipo de carácter multidisciplinar  CGP3 - Trabajo en un contexto internacional  CGP4 - Habilidad en las relaciones personales  CGP6 - Capacidad crítica y autocrítica  CGP8 - Trabajar en entornos de presión  CGS3 - Capacidad de aprendizaje autónomo  CGS4 - Creatividad  CGS5 - Motivación por la Calidad  CGS6 - Capacidad de Adaptación a nuevas situaciones</p>
<p>Competencias transversales de la Titulación que se desarrollan en la Asignatura  <i>Transversal skills of the Degree that are developed in this Course</i></p>	<p>CT1 - Comunicación oral y escrita en castellano.  CT2 - Comunicación oral y escrita en una lengua extranjera.  CT3 - Iniciativa y espíritu emprendedor.  CT4 - Conocimientos de informática relativos al ámbito de estudio.  CT5 - Capacidad para trabajar en entornos diversos y multiculturales.  CT6 - Compromiso ético en el trabajo.  CT7 - Sensibilidad hacia temas ambientales y sociales.  CT8 - Actuar de acuerdo con criterios de responsabilidad social, principios de igualdad de oportunidades entre hombres y mujeres, principios de igualdad de oportunidades y accesibilidad universal de las personas con discapacidad y los valores propios de una cultura de la paz y de valores democráticos.</p>
<p>Competencias específicas de la Titulación que se desarrollan en la Asignatura  <i>Specific competences of the Degree that are developed in the Course</i></p>	<p>CE22 - Conocer las normas que se ocupan de los sujetos, de su configuración como sujetos de derecho y protagonistas de los procesos jurídico-económicos; capacidad para interpretar los textos normativos tributarios básicos: leyes y reglamentos de desarrollo; conocer las normas jurídicas que regulan las diversas operaciones de intercambio de bienes y servicios en el mercado; conocer el esquema y funcionamiento esencial del sistema tributario español; capacidad para manejar fuentes jurídicas legales, jurisprudenciales y doctrinales.</p>
<p>Competencias particulares de la asignatura, no incluidas en la memoria del título  <i>Specific skills of the Course, not included in the Degree's skills</i></p>	<ul style="list-style-type: none"> <li>• Knowledge and understanding of principal features and key concepts and principles of the legal tax system including European and International dimension</li> <li>• Ability to take a sound and motivated legal decision.</li> <li>• In-depth knowledge of specialist legal areas</li> <li>• Ability to identify and apply the legal sources using a legal method</li> <li>• Ability to read a range of complex material and to summarise their arguments accurately</li> <li>• Ability to identify and foresee contemporary debates and engage with these while accurately reporting the applicable law</li> <li>• Ability to individuate different legal solutions, to weigh their argumentative strength and to analyse outcomes of a legal problem and to outline alternative solutions</li> <li>• Ability to express oneself in a fluent technical language using precise, clear legal terms.</li> </ul>

## 5. Contenidos de la Asignatura: temario / *Course Content: Topics*

TEMA 1	TAXES AS FUNDING SOURCE OF PUBLIC SECTOR – GENERAL APPROACH
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1.1	General approach to Spanish Public Sector
1.2	Types of Taxes in Spain: impuestos, tasas & contribuciones especiales
1.3	The elements of tax
1.4	Panoramic view of Spanish Tax System and main taxes
1.5	Panoramic view of Spanish Tax System in the context of the European Union
TEMA 2	PERSONAL INCOME TAX (PIT) – TAXABLE BASE (I)
2.1	Legislation
2.2	Nature, object and scope of application
2.3	Taxable event (personal, material & personal)
2.4	Taxable base
2.4.1	<i>Labour income – Rendimiento del trabajo</i>
2.4.2	<i>Immovable capital income – Rendimiento del capital inmobiliario</i>
2.4.3	<i>Capital Income – Rendimiento del capital mobiliario</i>
2.4.4	<i>Business Income – Rendimiento actividades económicas</i>
2.4.5	<i>Capital Gains – Ganancias patrimoniales</i>
TEMA 3	PERSONAL INCOME TAX(PIT) – CALCULATION OF THE TAX PAYABLE (II)
3.1	Tax Base
3.2	Net Base
3.3	Concepto of MPyF
3.4	Gross Tax Payable
3.5	Net Tax Payable
TEMA 4	VALUE ADDED TAX (VAT)
4.1	Nature and general characteristics
4.2	National and European Rules
4.3	Nature, Characteristics and Scope
4.4	Taxable Event
4.5	Internal Transactions
4.6	Taxable Base
4.7	Tax Rate
4.8	Chargeable Event
4.9	Taxable Person
4.10	Vat Mechanisms
TEMA 5	CORPORATE INCOME TAX (CIT)
5.1	Legislation
5.2	Nature, Characteristics and Scope
5.3	Taxable event
5.4	Taxable Base
5.5	Extra accounting adjustments
5.6	Tax Payable
5.7	Special regimes

## 6. Metodología y recursos / *Methodology and Resources*

Metodología general  
*Methodology*

In order to reach the objectives proposed for the subject, the course will be organised according to the following scheme: general

	intro/background (Lecture Group); practical/developmental learning (Discussion Group).
Enseñanzas básicas (EB) <i>General teaching</i>	A series of basic activities will be carried out as a large group in 1.5-hour sessions with the professor. In these sessions the professor will provide a basic theoretical framework for the course by topic. The content of the sessions will vary according to when they occur throughout the course. Please refer to the Weekly Schedule for detailed information regarding when these sessions will take place.
Enseñanzas prácticas y de desarrollo (EPD) <i>Theory-into-practice</i>	<p>The 1.5-hour ‘theory-into-practice’ sessions. Please refer to the Weekly Schedule for detailed information, by groups, regarding when these session will take place.</p> <p>In these sessions the professor will coordinate practical learning activities. As it may not always be possible to cover every topic in depth, students are encouraged to make good use of different sources.</p> <p>Pertinent theoretical/practical questions and problems will be explained and discussed. Concepts learned in the Theory classes will be put into practice and explored.</p> <p>Practical learning and knowledge-building sessions are designed for regular attendance. There will be a special emphasis on the applicability of the course. Theoretical and practical questions will be covered, along with current financial news, with an aim to apply concepts learned in theory sessions.</p> <p>Theory-into-practice sessions are designed around three main goals: to consolidate theoretical knowledge acquired through reading the required textbook and attending class; to learn to apply theoretical models to specific real-world problems; to build reasoning and critical thinking skills. These sessions are aimed at making students more aware of their progress as well as of their weaknesses with regard to the comprehension and assimilation of course material.</p> <p>The professor will pay special attention to points students find difficult and focus on key concepts /skills. In turn, students will solve problems relating to course topics, resolve doubts and prepare presentations with the help of the professor. The aim here is for students to develop information-gathering, in-depth analysis and synthesis skills while acquiring knowledge about a given subject.</p> <p>Active participation in class discussions will be valued highly when it comes to assessing students. In addition to basic theory and theory-into-practice sessions, students will have the opportunity to attend personalised tutorials. In these optional sessions, the professor will be available to offer personalised advice regarding study habits and to answer specific questions about the topics being.</p> <p>Along the course a number of Practice sessions (individual and in groups) will be assessed.</p>
Actividades académicas dirigidas (AD) <i>Guided academic activities</i>	There are not

## 7. Criterios generales de evaluación / *Assessment*

Primera convocatoria ordinaria (convocatoria de curso) <i>First session</i>	El 40% de la calificación procede de la evaluación continua. El 60% de la calificación procede del examen o prueba final. They represent 40% of the final score. The student need a
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	<p>minimum of 1.5 points out of 4 in order to do the first session exam. If not, the student will have to postpone the examination until the second call for examination (June-July).</p> <p>Practical Teaching (EPD) will be evaluated through continuous assessment. This ongoing evaluation will be carried through a number of practice sessions assessed (6-8 along the course). The scheme with the value of each EPD session will be offered to the students in advanced.</p> <p>EPD practice will not be assessed if the student does not attend the corresponding sessions unless its absence is properly justified. EPD score will be used also for the 2nd exam session but not for the following academic years. If a student does not get the minimum score on EPD along the semester the examination on the 2nd exam session will include a practice part with a total value of 4 points.</p> <p>They represent 60% of the final score. The student need a minimum of 2.4 points out of 6 in order to add the EPD score.</p> <p>EB will be assessed through a final exam with two parts.  1st Short Questions with limited space (4-6) with a maximum of 3 points (a minimum of 1 point out of 3 is needed to pass the exam).  2nd A practical test with 10-20 questions. All legislation and paper materials can be used (a minimum of 1 point out of 3 is needed to pass the exam).</p>
<p>Segunda convocatoria ordinaria (convocatoria de recuperación)  <i>Second session (to re-sit the exam)</i></p>	<p>In the second exam session (July) students will have the opportunity of retaking an exam only of the part corresponding to EB or, instead, of also retaking the exam of the part corresponding to EPD. If the student decides to take an additional exam regarding the PT, he will have to let the teacher in charge know 10 days before the exam.</p> <p>The exam conditions and contents will be the same than in the first call for examination.</p>
<p>Convocatoria extraordinaria de noviembre  <i>Extraordinary November session</i></p>	<p>Se activa a petición del alumno siempre y cuando éste esté matriculado en todas las asignaturas que le resten para finalizar sus estudios de grado, tal y como establece la Normativa de Progreso y Permanencia de la Universidad.</p> <p>Se evaluará del total de los conocimientos y competencias que figuren en la guía docente del curso anterior, mediante el sistema de prueba única.</p> <p>The exam conditions and contents will be the same than in the regular call for examination, both parts (EB and EPD).</p>
<p>Criterios de evaluación de las enseñanzas básicas (EB)  <i>General teaching assessment criteria</i></p>	<p>Durante la evaluación continua: EB is assessed in the final exam although assistance and participation are positively considered.</p> <p>Durante el examen o prueba final (1ª convocatoria): 1st Part - Short Questions with limited space (4-6) with a maximum of 3 points (a minimum of 1 point out of 3 is needed to pass the exam).</p> <p>2nd Part - A practical test with 10-20 questions. All legislation and materials agreed can be used (a minimum of 1 point out of 3 is needed to pass the exam).</p> <p>Durante el examen o prueba final (2ª convocatoria): 1st Part - Short Questions with limited space (4-6) with a maximum of 3 points (a minimum of 1 point out of 3 is needed to pass the exam).</p> <p>2nd Part - A practical test with 10-20 questions. All legislation and</p>

	materials agreed can be used (a minimum of 1 point out of 3 is needed to pass the exam).
<p>           Criterios de evaluación de las enseñanzas prácticas y de desarrollo (EPD)  <i>Theory-into-practice assessment criteria</i> </p>	<p>           Durante la evaluación continua: ractical Teaching (EPD) will be evaluated through continuous assessment. This ongoing evaluation will be carried through a number of practice sessions assessed (6-8 along the course).            Durante el examen o prueba final (1ª convocatoria): Only students under special circumstances may do the EPD assesment if they have not reached the minimum of 1.5 points out of 4 during the course.            Durante el examen o prueba final (2ª convocatoria): Students that did not reach the minimum of 1.5 points out of 4 during the course on the EPD may do the EPD assesment in the second call for examination.         </p>
<p>           Criterios de evaluación de las actividades académicas dirigidas (AD)  <i>Criteria of assessment of guided academic activities</i> </p>	<p>           Durante la evaluación continua:            Durante el examen o prueba final (1ª convocatoria):            Durante el examen o prueba final (2ª convocatoria):         </p>
<p>           Puntuaciones mínimas necesarias para aprobar la Asignatura  <i>Minimum passing grade</i> </p>	<p>           1ª convocatoria: The student need a minimum of 1.5 points out of 4 in the practice (EPD) in order to do the first call for examination. The student need a minimum of 2.4 points out of 6 in order to add the EPD score.            2ª convocatoria: The student need a minimum of 2.4 points out of 6 in order to add the EPD score.         </p>
<p>           Material permitido  <i>Materials allowed</i> </p>	<p>           During the practice test the students may use any material agreed during the course.         </p>
<p>           Identificación en los exámenes  <i>Identification during exams</i> </p>	<p>           En cualquier momento de la realización de una prueba de evaluación los profesores podrán requerir la acreditación de la identidad de cualquier estudiante, mediante la exhibición de su carnet de estudiante, documento nacional de identidad, pasaporte u otro documento válido a juicio del examinador. Si no lo hiciese, el estudiante podrá continuar la prueba, que será calificada solo si la documentación es presentada en el plazo que el examinador establezca.         </p>
<p>           Observaciones adicionales  <i>Additional remarks</i> </p>	

Los estudiantes inmersos en un programa de movilidad o en un programa de deportistas de alto nivel, así como los afectados por razones laborales, de salud graves o por causas de fuerza mayor debidamente acreditadas, tendrán derecho a que en la convocatoria de curso se les evalúe mediante un sistema de evaluación de prueba única. Para ello, deberán comunicar la circunstancia al profesor responsable de la asignatura antes del fin del periodo docencia presencial.

*Students enrolled in a mobility program or a program for high-level athletes, as well as students affected by work or serious health problems or reasons of force majeure duly accredited, will have the right to be evaluated during the first session through a single test evaluation system. To do this, they must report changes in their circumstances to the program coordinator before the end of the teaching period.*

## 8. Bibliografía / Bibliography

Books	<ul style="list-style-type: none"> <li>• AAVV (2018) “Memento Fiscal”, Francis Lefebvre</li> <li>• AAVV (2018) “Memento IRPF”, Francis Lefebvre</li> <li>• DE LA PEÑA VELASCO, G., FALCÓN Y TELLA, R., MARTÍNEZ LAGO, M. A. y otros (Últ. Edición) “Sistema</li> </ul>
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	<p>fiscal español”, <i>Iustel</i></p> <ul style="list-style-type: none"> <li>• FERREIRO LAPATZA, J. J., MARTÍN FERNÁNDEZ, J. y RODRÍGUEZ MÁRQUEZ, J. (Últ. Edición) “Curso de Derecho Tributario. Sistema tributario español”, <i>Marcial Pons</i></li> <li>• MALVÁREZ PASCUAL, L., RAMÍREZ GÓMEZ, S. y SÁNCHEZ PINO, A. J. (Últ. Edición) “Lecciones del sistema fiscal español”, <i>Tecnos</i></li> <li>• PÉREZ ROYO, F. (Director) y otros, AAVV. (Últ. Edición) “Curso de Derecho Tributario. Parte Especial”, <i>Tecnos</i></li> <li>• POVEDA BLANCO, F. (Últ. Edición) “Sistema fiscal: esquemas y supuestos prácticos”, <i>Deusto</i></li> </ul>
<p>Online</p>	<ul style="list-style-type: none"> <li>• “Basic Legislation (PIT, VAT, CIT)”, <i>BOE</i></li> </ul>