



## Information about the subject

**Degree:** Bachelor of Arts Degree in Law

**Faculty:** Faculty of Legal, Economic and Social Sciences

**Code:** 310208 **Name:** Tax Law II

**Credits:** 6,00 **ECTS Year:** 2 **Semester:** 2

**Module:** Tax Law

**Subject Matter:** Tax Law **Type:** Compulsory

**Field of knowledge:** Social and Legal Sciences

**Department:** -

**Type of learning:** Classroom-based learning

**Languages in which it is taught:** Spanish

### Lecturer/-s:

312	<u>Jose Manuel Pagán Agulló</u> <b>(Responsible Lecturer)</b>	josemanuel.pagan@ucv.es
	<u>Angel Vaillo Umbert</u>	angel.vaillo@ucv.es
312B	<u>Jose Manuel Pagán Agulló</u> <b>(Responsible Lecturer)</b>	josemanuel.pagan@ucv.es
	<u>Angel Vaillo Umbert</u>	angel.vaillo@ucv.es



## Module organization

### Tax Law

Subject Matter	ECTS	Subject	ECTS	Year/semester
Tax Law	18,00	Tax Law I	6,00	2/1
		Tax Law II	6,00	2/2
		Tax Law III	6,00	3/1

## Recommended knowledge

The previous study of Tax Law I is recommended.



## Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

- R1 To know the autonomy of Financial and Tax Law with respect to other legal disciplines.
- R2 To know the definition of Financial and Tax Law and its delimitation. This, from a theoretical point of view and paying attention to its practical aspect, particularly with regard to its interrelationship with other legal disciplines.
- R3 To know how to identify which regulations are part of Financial and Tax Law and to acquire the necessary skills to complement those regulations with those of other branches of law, in particular with Administrative Law.
- R4 To know the historical formation of the Rule of Law and its current configuration. The student must know how to identify the implications of this in the Constitution and in the legal norms, in relation to the principles of constitutional character that directly affect the Financial and Tax Law.
- R5 To know the implications of the principle of economic capacity, of legal reserve, of equality, of progressiveness and non-confiscatory nature, and of efficiency and economy in public spending.
- R6 To know how to work with the databases where the legal rules are collected.
- R7 To know how to interpret the different legal rules.
- R8 To know the regulatory system as a whole and to identify the Financial and Tax Law within the umbrella group constituted by the Constitutional Law and the Administrative Law.
- R9 To know the role of the Constitution in the normative framework and its role as the supreme legal norm.
- R10 To be able to handle the constitutional principles affecting the field of Financial and Tax Law with confidence. These principles, which are derived from the jurisprudence of the Constitutional Court, are an essential working tool.
- R11 To know how to recognize a Decree-Law and the Legislative Decree, and to know how to interpret their limits.
- R12 To know the historical formation of the regulatory power, as an important part within the Financial and Tax Law.



- R13 To know the cases in which Community Law can be applied to national law.
- R14 To be able to identify public-legal persons in relation to private-legal persons, in order to delimit the existence of tax categories that are difficult to fit into in practice .
- R15 The student must know the situation of the taxpayers in their relationship with the tax administration. Their rights and guarantees.
- R16 To know how to analyse the tax implications of the decisions that normally have to be taken in the day-to-day management of the company.
- R17 To achieve practical skills for the interpretation and application of the tax rules that regulate these taxes.
- R18 To be familiar with the procedures of liquidation of the taxes studied , emphasizing the knowledge of the computer science programs most used in the practice.
- R19 Be confident in the use of the legal texts that discipline the taxes that will be studied throughout the course.
- R20 To know the official forms for the fulfillment of the referred tax obligations and the way in which they have to be filled in by the taxpayers.
- R21 Be aware of the where, how and when in relation to the fulfillment of the reference tax obligations.
- R22 To know how to analyze the tax implications of decisions that have normally been taken in the ordinary management of the company.
- R23 To achieve practical skills for the interpretation and application of the tax rules that regulate these taxes.
- R24 To become familiar with the tax assessment procedures studied , with emphasis on knowledge of the most widely used computer programs in practice.
- R25 To be confident in the use of the legal texts that discipline the taxes that will be studied throughout the course.
- R26 To know the official forms for the fulfillment of the referred tax obligations and the way in which they have to be filled in by the taxpayers.
- R27 Be aware of the where, how and when in relation to the fulfillment of the reference tax obligations.



## Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

GENERAL		Weighting			
		1	2	3	4
CG1	Knowledge of the Science being studied, in this case of the science of Law, fundamentally of the most practical branches, with their international and economic implications and their specialized language.				X
CG2	Analysis and synthesis capacity			X	
CG3	Capacity for organization and planning			X	
CG4	Problem-solving capacity.				X
CG8	Ethical commitment to information management.			X	
CG11	Professional relationships: be able to establish and maintain relationships with other relevant professionals and institutions.			X	
CG13	Information management capacity.			X	
CG15	Ability to work in interdisciplinary teams.				X
CG16	Ability to develop and maintain one's own competencies, skills and knowledge according to the standards of the profession.			X	
SPECIFIC		Weighting			
		1	2	3	4
CE3	Ability to use constitutional principles and values as a working tool in the interpretation of the legal system.				X



CE4	Ability to understand and know how local, regional, state, community, and international institutions work, in their genesis and as a whole, and to identify the competent institution or administration in each case as well as the sectoral law applicable in each case.				X
CE8	Ability to know the law applicable to intra-community transactions and to international transactions outside the community and the means of enforcing it.	X			
CE9	Ability to enforce legal norms with the economic environment.		X		
CE10	Ability to negotiate accounting instruments,				X
CE11	Ability to legally analyze the feasibility of the main financial operations.	X			
CE12	Ability to know the forms of taxation in our legal system.	X			
CE14	Ability to lodge appeals against acts of the different bodies of the various administrations or institutions.	X			



## Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
R3, R4, R5, R7, R10, R12	40,00%	Practical tests
R3, R4, R5, R7, R10, R12	20,00%	Attendance, active participation and favourable attitude in the subject/ course/ module
R3, R4, R5, R7, R10, R12	40,00%	Written theoretical tests

### Observations

**INCOME TAX OF INDIVIDUALS:** In the part corresponding to income tax, the final test will account for 40% of the total mark of the tax. This final test consists of two parts, namely:- **MULTIPLE CHOICE EXAM (30%):** Questionnaire of 10 questions with four alternatives for each one and where only one of the answers is correct. Each error is equal to a third of each success, that is in other words, each error subtracts 33.33% and the blank questions neither add nor subtract.- **PRACTICAL CASE EXAM (ELABORATION AND DEFENSE) (70%):** In the first place the student will have to resolve a practical case in which he will have to settle the personal income tax of one of the spouses that appear in the assumption. To solve the case you will have a limited time which will start once the multiple choice questionnaire has been resolved. Second, the student will have to defend her proposal with the Professor of the subject.

**CORPORATE TAX.** In the part corresponding to IS, the final test will involve 40% on the total note of the tax. This final test consists of two parts, namely:- **MULTIPLE CHOICE EXAM (30%):** Questionnaire of 10 questions with four alternatives for each one and where only one of the answers is correct. Each error is equal to a third of each success, that is in other words, each error subtracts 33.33% and the blank questions neither add nor subtract.- **PRACTICAL CASE EXAM (ELABORATION) (70%):** The student will have to solve the practical case(s) that arise in matters of IS.

**COMMON ASPECTS REGARDING EVALUATION:** The final mark of the subject will be obtained by weighting the qualification in **INCOME TAX OF INDIVIDUALS (60%)** and **CORPORATE TAX (40%)** having to reach at least 4 out of 10 in each tax and to be able to mediate. In the final test you will have to obtain at least 4 out of 10 in the exam to be able to mediate with "attendance, active participation and favorable attitude in the subject". In relation to the concept of "attendance, active participation and favorable attitude in the subject" (20%), the mere attendance or physical presence to the classes will compute a maximum of one 10%, while the remaining 10% will derive from the participation and favorable attitude in the subject. In the 2nd call, only the exam mark will be taken into account, not taking into account attendance, participation and favorable attitude of the student throughout the semester.

**CRITERIA FOR THE GRANTING OF HONORS:** According to article 22 of the



Regulations for the Evaluation and Qualification of the Subjects of the UCV, the mention of "Matricula de Honor" may be granted by the professor responsible for the subject to students who have obtained the qualification of "Outstanding". The number of mentions of "Honors" that can be awarded may not exceed five percent of the students included in the same official record, unless this is less than 20, in which case, only one "Matricula de Honor" may be granted.

### MENTION OF DISTINCTION:

According to Article 22 of the Regulations governing the Evaluation and Qualification of UCV Courses, the mention of "Distinction of Honor" may be awarded by the professor responsible for the course to students who have obtained, at least, the qualification of 9 over 10 ("Sobresaliente"). The number of "Distinction of Honor" mentions that may be awarded may not exceed five percent of the number of students included in the same official record, unless this number is lower than 20, in which case only one "Distinction of Honor" may be awarded.

## Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

- M1 Group work sessions supervised by the teacher. Study of legal cases, both true and fictitious. Significant construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.
- M8 Exposition of contents by the teacher, analysis of competences, explanation and demonstration of capacities, skills and knowledge in the classroom.
- M11 Personalised attention and in small groups. Period of instruction and/or orientation carried out by a tutor with the aim of reviewing and discussing the materials and topics presented in the classes, seminars, readings, completion of assignments, etc.
- M12 Set of written and/or oral tests used in the initial, formative or summative evaluation of the student.
- M13 Group preparation of readings, essays, resolution of problems, seminars, papers, dossiers, etc., to be presented or delivered in theory classes, practical classes, and/or small group tutorials.
- M14 Student's study: individual preparation of readings, essays, problem-solving, seminars, works, reports, etc. to present or deliver in the theoretical classes, practical classes and/or small group tutorials.





## IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Practical cases. M1	R4, R5, R10, R12	25,00	1,00
Theoretical classes. M8	R3, R4, R5, R7, R10, R12	25,00	1,00
Tutorial. M11	R4, R5, R7, R10, R12	5,00	0,20
Assessment M12	R3, R4, R5, R7, R12	5,00	0,20
<b>TOTAL</b>		<b>60,00</b>	<b>2,40</b>

## LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group work. M13	R5, R7, R10, R12	20,00	0,80
Individual work. M14	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	70,00	2,80
<b>TOTAL</b>		<b>90,00</b>	<b>3,60</b>



## Description of the contents

Description of the necessary contents to acquire the learning outcomes.

### Theoretical contents:

Content block	Contents
BLOCK I. INCOME TAX OF INDIVIDUALS.	<ol style="list-style-type: none"><li>1. Background.</li><li>2. Nature, purpose and scope.</li><li>3. Aspects, personal and temporary tax liability.</li><li>4. Tax base. Concept and determination schemes</li><li>5. Tax base. Personal employment income.</li><li>6. Tax base. Income from real estate.</li><li>7. Tax base. Investment income.</li><li>8. Tax base. Income from business activities.</li><li>9. Tax base. Capital gains and losses.</li><li>10. Tax base. Imputed rents.</li><li>11. Determination of the tax base.</li><li>12. Tax base.</li><li>13. Determination of the full state fee.</li><li>14. Determination of the state tax liability. Tax credits.</li><li>15. Autonomous or complementary tax.</li><li>16. Differential fee. Tax debt.</li><li>17. Family taxation.</li><li>18. Tax management. Payment.</li><li>19. Tax management. The obligation to testify.</li><li>20. Tax management. Formal obligations</li></ol>



## BLOCK II. CORPORATION TAX.

1. Background.
2. Nature, scope, taxable source of income and taxpayer.
3. Tax base. Concept and determination schemes.
4. Tax base. Tax receipt in the accounting rules.
5. Tax base. Accounting profit exceptions: depreciation.
6. Tax base. Accounting profit exceptions: provisions.
7. Tax base. Exceptions to the accounting profit, non-countable income and non-deductible items. Temporal allocation of income and expenses.
8. Tax base. Exceptions to the accounting profit on valuation rules: capital transfers and corporate transactions.
9. Tax base. Exceptions to the result of accounting rules on valuation, transactions and other special cases.
10. Compensation carryforwards.
11. Tax period and tax accruals.
12. Tax debt. Determination of tax payable.
13. Tax debt. Deductions to avoid double taxation.
14. Tax debt. Bonuses.
15. Tax debt. Deductions to encourage the implementation of certain activities and other incentives in cyclical shares.
16. Tax debt. Deductions from advance payments: payments in installments.
17. Tax management.

## Temporary organization of learning:

Block of content	Number of sessions	Hours
BLOCK I. INCOME TAX OF INDIVIDUALS.	20,00	40,00
BLOCK II. CORPORATION TAX.	10,00	20,00



## References

1. BASICLegal Regulations:Ley del Impuesto sobre la Renta de las Personas Físicas y su Reglamento de desarrollo.Ley del Impuesto sobre Sociedades y su Reglamento de desarrolloOECD Model Convention2. COMPLEMENTARYALONSO ALONSO, ROBERTO: Impuesto sobre la Renta de las Personas Físicas. Comentarios y casos prácticos (2 volúmenes), CEF, Madrid, June 2023 (13th edition).BORRÁS AMBLAR, Fernando y NAVARRO ALCÁZAR, José Vicente: Impuesto sobre Sociedades (1). Régimen General. Comentarios y Casos Prácticos. CEF, Madrid, June 2023 (12th edition)BORRÁS AMBLAR, Fernando y NAVARRO ALCÁZAR, José Vicente: Impuesto sobre Sociedades (2). Regímenes Especiales. Comentarios y Casos Prácticos. 2021, CEF, Madrid, april 2021 (11th edition).CALVO VÉRGEZ, Juan y CALVO ORTEGA, Rafael; Curso de Derecho Financiero (Dúo), Civitas, 2022 (26th edition).TEJERIZO LÓEZ, José Manuel, MARTÍN QUERALT, Juan y ÁLVAREZ MARTÍNEZ, Joaquín; Manual de Derecho Tributario. Parte Especial (Dúo), Aranzadi, 12/07/2019 (16th edition).