



Information about the subject

Degree: Bachelor of Arts Degree in Law

Faculty: Faculty of Legal, Economic and Social Sciences

Code: 310310 **Name:** Tax Law III

Credits: 6,00 **ECTS Year:** 3 **Semester:** 1

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:

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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

There are no previous requirements for taking the subject Tax Law III, although it is convenient to have previously completed the subjects Tax Law I and Tax Law II.

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 how to analyse the tax implications of the decisions that normally have to be taken in the day-to-day management of the company.
- R2 To achieve practical skills for the interpretation and application of the tax rules that regulate these taxes.
- R3 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.
- R4 Be confident in the use of the legal texts that discipline the taxes that will be studied throughout the course.
- R5 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.
- R6 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
R1, R2, R3, R4, R5, R6	40,00%	Practical tests
R1, R2, R3, R4, R5, R6	20,00%	Attendance, active participation and favourable attitude in the subject/ course/ module
R1, R2, R3, R4, R5, R6	40,00%	Written theoretical tests

Observations

- 1) An evaluation test will be carried out mid-semester, which will be optional. Students who pass the test with the evaluation system mentioned above will eliminate subject matter.
- 2) In relation to the concept of "attendance, active participation and a favourable attitude in the subject" (20%), the mere attendance or physical presence at classes will compute a maximum of 5%, while the remaining 15% will derive from the favourable attitude in the subject.
- 3) It is essential to obtain a minimum of 4 out of 10 in the exam (final test) to be able to average and compute or assess the other 2 assessment instruments. This only in 1st call.4) On the other hand, in the 2nd call the grade obtained in the final test will represent 100% of the final grade. The exam in this call will be larger.

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	R1, R2, R3, R4, R5, R6	22,00	0,88
Theoretical classes. M8	R1, R2, R3, R4, R5, R6	23,00	0,92
Tutorial. M11	R1, R2, R3, R4, R5, R6	5,00	0,20
Assessment M12	R1, R2, R3, R4, R5, R6	10,00	0,40
TOTAL		60,00	2,40

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group work. M13	R1, R2, R3, R4, R5, R6	30,00	1,20
Individual work. M14	R1, R2, R3, R4, R5, R6	60,00	2,40
TOTAL		90,00	3,60



Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block	Contents
THEME 1. VALUE ADDED TAX I	1. Introduction.2. Nature and scope of application of the tax.3. Taxable event.4. Tax exemptions.5. Place of performance of the taxable event.
THEME 2. VALUE ADDED TAX II.	1. Tax accrual.2. Taxable income.3. Taxpayers and persons responsible for the tax.4. The repercussion of the tax.5. Tax rates
THEME 3. VALUE ADDED TAX III.	1. The IV deduction.2. Pro-rata rules.3. Deduction for capital goods.4. Tax Refund.5. Special schemes.6. Simplified regime.7. Special cash criterion regime.8. Taxable person's obligations
THEME 4. SPECIAL TAXES.	1. Special Taxes Legal nature.2. Special Tax Classes and Scope of Application.3. Special Manufacturing Taxes.4. Special Taxes on Alcohol and Alcoholic Beverages.5. Special Tax on Hydrocarbons.6. Special Tax on Tobacco Labors.7. Special Tax on Electricity.8. Special Tax on Certain Means of Transport.9. Special Tax on Coal.
THEME 5. THE PROPERTY TAX	1. Introduction.2. Scope of the assignment of the Valencian Community Tax.3. Taxable event and exemptions.4. Subjects to tax.5. Taxable income.6. Net Tax Base.7. Tax accrual.8. Total tax liability.9. Liquidation.10. Tax Management
THEME 6. INHERITANCE AND DONATION TAX	1. Introduction.2. Scope of the assignment to the Valencian Community.3. Taxable event.4. Subjects to Tax and responsible people.5. Taxable income.6. Net Tax Base.7. Tax Accrual.8. Special rules.9. Tax Management.10. Duties of authorities, officials and individuals



THEME 7. THE TRANSFER TAX. STAMP DUTY BUSINESS TRANSACTION TAX.

1. Introduction2. Territorial scope3. Scope of the assignment to the Valencian Community4. Transfer Tax modality5. Business Transaction Tax modality6. Stamp Duty modality7. Tax benefits8. Checking values9. Formal obligations

THEME 8. AUTONOMOUS COMMUNITIES FINANCING SCHEME.

A.Introduction1.Background2.Normative Framework- 1978 Spanish Constitution .- Law 22/2009.3.Stages of the System4.System Startup5.Assignment of TaxesB.Calculation of Needs 2009.1. Introduction2. Normative Framework3. Amendments- Tax Resources- Guarantee Fund- Sufficiency Fund- Convergence FundsC.The Regional Treasuries in FiguresD.Liquidation 2016E. Valencian Community Proposals 2017.1. The problems of the Current Model.2. Situation of the Valencian Community3. Key Elements of the New Model4. New Structures and Instruments.5. Complementary Instruments

THEME 9. LOCAL TAXES.

1. Principles applicable in the local tax system2. Fees3. Special contributions4. Real Estate Tax5. Tax on Economic Activities6. Tax on Mechanical Traction Vehicles7. Tax on Construction, Installations and Works8. Tax on the Increase in Value of Land

THEME 10. TAXATION OF PROFESSIONALS

1. Organisation of professional activity2. Professional entities3. Taxation of professionals in the Personal Income Tax4. The taxation of professionals in VAT5. The taxation of professionals in local taxes6. Formal obligations



Temporary organization of learning:

Block of content	Number of sessions	Hours
THEME 1. VALUE ADDED TAX I	3,00	6,00
THEME 2. VALUE ADDED TAX II.	3,00	6,00
THEME 3. VALUE ADDED TAX III.	3,00	6,00
THEME 4. SPECIAL TAXES.	1,00	2,00
THEME 5. THE PROPERTY TAX	2,00	4,00
THEME 6. INHERITANCE AND DONATION TAX	2,00	4,00
THEME 7. THE TRANSFER TAX. STAMP DUTY BUSINESS TRANSACTION TAX.	1,00	2,00
THEME 8. AUTONOMOUS COMMUNITIES FINANCING SCHEME.	6,00	12,00
THEME 9. LOCAL TAXES.	6,00	12,00
THEME 10. TAXATION OF PROFESSIONALS	3,00	6,00



References

A.- Basic Bibliography· ALIAGA AGULLO, E.; BAYONA GIMÉNEZ, J.J.; CENCERRADO MILLÁN, E. Ordenamiento tributario español: los impuestos. Tirant lo Blanc. 5ª Edición 2019.· Manual Practico IVA, Agencia Tributaria. Edición 2019· MARTÍN QUERALT, Manual de derecho Tributario parte especial. Librería Lex Nova, Edición 2019· SANCHEZ GARCÍA, N. Tributos locales, comentarios y casos prácticos, Editorial Centro de estudios Financieros. 8ª edición 2019.Cualquier recopilación normativa o volúmenes singulares que contengan las normas legales y reglamentarias actualizadas de los siguientes impuestos:- Impuesto sobre el Valor Añadido.- Impuesto sobre el Patrimonio.- Impuesto sobre Sucesiones y Donaciones- Impuesto sobre Transmisiones Patrimoniales y Actos Jurídicos Documentados- Impuesto de las Haciendas Locales.B.- Complementary Bibliography· GASCÓN ORIVE, A. IVA práctico. Ed. Centro de Estudios Financieros. 22ª edición 2019.· LONGÁS LAFUENTE, A. Impuesto sobre el Valor Añadido. Comentarios y Casos Prácticos. Ed. Centro de Estudios Financieros. 9 edición 2019.· VV.AA., Memento Fiscal, Ed. Francis Lefebvre. 2019.DE LA FUENTE, A. (2017). Simulaciones del modelo propuesto por la Comisión de expertos para la revisión del sistema de financiación de las comunidades autónomas de régimen común. Estudios sobre la Economía española 2017/19. Fedea? PEREZ, F., BENYTO, R, PEREZ, J.A., FERNANDEZ, J.I, PEIRO, V. y CUCARELLA, V. (2013): Criterios y propuestas para un nuevo sistema de financiación autonómica. Comisión de Expertos nombrados por las Cortes Valencianas.? PEREZ, F., BENYTO, R, PEREZ, J.A., FERNANDEZ, J.I, y MONZO, E. (2017): Propuestas para el Nuevo Sistema de Financiación Autonómica.C.- Websites.? www.ucv.es (Universidad Católica de Valencia "San Vicente Mártir").? www.plataforma.ucv.es (Plataforma de teleformación de la UCV).? www.google.es (buscador).? www.noticiasjuridicas.com (buscador de leyes y normas jurídicas).? www.boe.es (Boletín Oficial del Estado).? www.meh.es (Ministerio de Hacienda y Administraciones Públicas).? www.aeat.es (Agencia Estatal de la Administración Tributaria).



Addendum to the Course Guide of the Subject

Due to the exceptional situation caused by the health crisis of the COVID-19 and taking into account the security measures related to the development of the educational activity in the Higher Education Institution teaching area, the following changes have been made in the guide of the subject to ensure that Students achieve their learning outcomes of the Subject.

Situation 1: Teaching without limited capacity (when the number of enrolled students is lower than the allowed capacity in classroom, according to the security measures taken).

In this case, no changes are made in the guide of the subject.

Situation 2: Teaching with limited capacity (when the number of enrolled students is higher than the allowed capacity in classroom, according to the security measures taken).

In this case, the following changes are made:

1. Educational Activities of Onsite Work:

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject will be made through a simultaneous teaching method combining onsite teaching in the classroom and synchronous online teaching. Students will be able to attend classes onsite or to attend them online through the telematic tools provided by the university (videoconferences). In any case, students who attend classes onsite and who attend them by videoconference will rotate periodically.

In the particular case of this subject, these videoconferences will be made through:

☒ Microsoft Teams

☐ Kaltura



Situation 3: Confinement due to a new State of Alarm.

In this case, the following changes are made:

1. Educational Activities of Onsite Work:

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject, as well as the group and personalized tutoring, will be done with the telematic tools provided by the University, through:

☒ Microsoft Teams

☒ Kaltura

Explanation about the practical sessions:



2. System for Assessing the Acquisition of the competences and Assessment System

ONSITE WORK

Regarding the Assessment Tools:

☐

The Assessment Tools will not be modified. If onsite assessment is not possible, it will be done online through the UCVnet Campus.

☒

The following changes will be made to adapt the subject's assessment to the online teaching.

Course guide		Adaptation	
Assessment tool	Allocated percentage	Description of the suggested changes	Platform to be used
Attendance, active participation and favourable attitude in the subject	20	Active participation and favourable attitude in the subject = 20%	Microsoft Teams, UCVnet

The other Assessment Tools will not be modified with regards to what is indicated in the Course Guide.

Comments to the Assessment System:



- Concerning attendance, being online classes, attendance is not mandatory (although convenient) and mere assistance will not count in the final note. As a result, attendance is not recorded. The percentage of the expected score for mere assistance (5%) will increase the percentage of participation and favourable attitude in the subject (the percentage of the subject will be, therefore, in total, 20%). In other words, being the online classes will only take into account the participation of the student (besides, of course, the percentage corresponding to the practise and the exam) and the favourable attitude in the subject.

However, in order not to harm students and to respect the corresponding percentages indicated in the teaching guides (following the academic report) as long as they have been applicable, the percentage corresponding to the mere attendance of the classroom teaching developed so far will be considered.

- About the final exam (to be carried out within the official exam period), it will be theoretical-practical and in writing (test type).