



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: Public Law

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) A midterm assessment test will be conducted, which will be optional. Students who pass this test will be exempt from certain content (either VAT-related or the remaining course material) in the final assessment. These tests will include both a theoretical and a practical component, each contributing equally to the total exam grade, which will account for 80% of the final grade.

2) Regarding the component "attendance, active participation, and positive attitude," which constitutes 20% of the final grade, the breakdown is as follows: 5% will be awarded for mere attendance or physical presence in at least 70% of the classes (attendance below 70% will be graded as 0%), and the remaining 15% will be based on active participation and a positive attitude in class.

3) It is essential to pass both the theoretical and practical components of the assessment (midterm and final) independently in order to average them with the evaluation component described in point 2.

4) In the second examination session, the grade obtained in the final assessment will represent 100% of the final grade.

In accordance with Article 9 of the General Regulations for the Evaluation and Grading of Official Degrees and Proprietary Titles at UCV, the single assessment system is linked to the inability of students enrolled in on-site programs to attend at least 70% of classes. Therefore, it is considered an extraordinary and exceptional evaluation system, available to those students who, for justified and duly documented reasons, are unable to follow the continuous assessment system. These students must request the single assessment from the course instructor, who will explicitly decide whether to accept or reject the request and will communicate the decision to the student.

If a single assessment is granted, the grade obtained in the final theoretical-practical test will represent 100% of the final grade.

Students may use artificial intelligence tools for any activity related to the course, except for the resolution of practical exercises carried out in class or during examinations.



CLASS ATTENDANCE IN FACE-TO-FACE DEGREES

In accordance with the development guidelines of the General Regulations for the Evaluation and Qualification of Official Teachings and Own Degrees of the UCV, in face-to-face degrees, class attendance with a minimum of 80% of the sessions of each subject will be required as a requirement to be evaluated. This means that, if a student does not attend the sessions of each subject, in a percentage greater than 20%, he/she will not be able to be evaluated, neither in the first nor in the second call, unless the person responsible for the subject, with the approval of the person responsible for degree, in view of duly justified exceptional circumstances, exempt from the minimum attendance percentage. The same criterion will be applicable for hybrid or virtual degrees in which teachers must maintain the same percentage in the requirement of "presence" in the different training activities, if any, even if these are carried out in virtual environments.

MENTION OF DISTINCTION:

The mention of "Honors" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed five percent of the students enrolled in a group in the corresponding academic year, unless the number of students enrolled is lower.

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. 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 5. 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 6. THE TRANSFER TAX. STAMP DUTY BUSINESS TRANSACTION TAX.	1. Introduction.2. Territorial scope.3. Scope of the assignment to the Valencian Community.4. Transfer Tax modality.5. Business Transaction Tax modality.6. Stamp Duty modality.7. Tax benefits.8. Checking values.9. Formal obligations



THEME 7. AUTONOMOUS COMMUNITIES FINANCING SCHEME.

A. Introduction
1. Background
2. Normative Framework- 1978 Spanish Constitution .- Law 22/2009
3. Stages of the System
4. System Startup
5. Assignment of Taxes
B. Calculation of Needs 2009
1. Introduction
2. Normative Framework
3. Amendments- Tax Resources- Guarantee Fund- Sufficiency Fund- Convergence Funds
C. The Regional Treasuries in Figures
D. Liquidation 2016
E. Valencian Community Proposals 2017
1. The problems of the Current Model
2. Situation of the Valencian Community
3. Key Elements of the New Model
4. New Structures and Instruments
5. Complementary Instruments

THEME 8. SPECIAL TAXES

1. Legal nature
2. Types of Taxes and scope of application
3. Taxes on manufacturing
4. Taxes on Alcohol and Alcoholic Beverages
5. Tax on Hydrocarbons
6. Tax on Tobacco Products
7. Tax on Electricity
8. Tax on Certain Means of Transport
9. Tax on Coal

THEME 9. LOCAL TAXES OF MUNICIPALITIES

1. Principles applicable to the municipal tax system
2. Rates
3. Special contributions
4. Property Tax
5. Tax on Economic Activities
6. Tax on Mechanical Traction Vehicles
7. Tax on Constructions, Installations and Works
8. Tax on Increase in the Value of Land

THEME 10. TAXATION OF PROFESSIONAL ACTIVITY

1. Organization of professional activity
2. Professional companies
3. Taxation of professionals in personal income tax
4. Taxation of professionals in VAT
5. Taxation of professionals in local taxes
6. Formal obligations



Temporary organization of learning:

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



References

A. Core Bibliography

- **ALIAGA AGULLÓ, E.; BAYONA GIMÉNEZ, J.J.; CENCERRADO MILLÁN, E., et al.** *Spanish Tax System: The Taxes*. 7th Edition, 2024. Tirant lo Blanch Publishing.
- **Spanish Tax Agency (Agencia Tributaria)**. *Practical VAT Manual*. 2024 Edition. Available on the official website of the Spanish Tax Agency.
- **SERRANO ZUADUA, SARA**. *Excise Duties: Commentary and Practical Cases*. 4th Edition, 2022. Centro de Estudios Financieros Publishing.
- **SÁNCHEZ GARCÍA, NICOLÁS**. *Local Taxes: Commentary and Practical Cases*. 11th Edition, 2023. Centro de Estudios Financieros Publishing.
- **ALCALDE BARRERO, ÓSCAR**. *Transfer Tax and Stamp Duty: Commentary and Practical Cases*. 11th Edition, 2023. Centro de Estudios Financieros Publishing.
- **CHALER IRANZO, RAMÓN; ZAERA CASADO, ÁNGEL**. *Inheritance and Gift Tax: Commentary and Practical Cases*. Latest available edition: 2022. Centro de Estudios Financieros Publishing.
- **Updated Legislation (BOE and DOCV)**: VAT, Transfer Tax (ITP), Wealth Tax (IP), Inheritance and Gift Tax (ISD), Local Taxes (IILL), Excise Duties (IIEE).

B. Supplementary Bibliography

- **Francis Lefebvre**. *Fiscal Practical Handbook (Memento Fiscal)*. 2025 Edition. Lefebvre-El Derecho Publishing.
- **PÉREZ, F.; BENYTO, R.; PÉREZ, J.A.; FERNÁNDEZ, J.I.; PEIRÓ, V.; CUCARELLA, V. (2013)**: *Simulations of the Model Proposed by the Expert Commission for the Reform of the Financing System of the Common-Regime Autonomous Communities*. Studies on the Spanish Economy 2017/19. FEDEA.
- **PÉREZ, F.; BENYTO, R.; PÉREZ, J.A.; FERNÁNDEZ, J.I.; MONZÓ, E. (2017)**: *Criteria and Proposals for a New Regional Financing System*. Expert Commission appointed by the Valencian Parliament.

Web Resources

- www.ucv.es – Catholic University of Valencia “San Vicente Mártir”
- www.plataforma.ucv.es – UCV Online Learning Platform
- www.google.es – Search Engine
- www.noticiasjuridicas.com – Legal and Regulatory Search Engine
- www.boe.es – Official State Gazette
- www.meh.es – Ministry of Finance and Public Administration
- www.aeat.es – Spanish Tax Agency



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

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

Comments to the Assessment System: