



Information about the subject

Degree: Official Master's Degree in Administrative Management

Faculty: Faculty of Legal, Economic and Social Sciences

Code: 1710002 **Name:** Taxation and Public Finance

Credits: 12,00 **ECTS Year:** 1 **Semester:** 2

Module: FISCAL AREA

Subject Matter: TAXATION AND PUBLIC TREASURY **Type:** Compulsory

Field of knowledge: Social and Legal Sciences

Department:

Type of learning: Classroom-based learning / Online

Languages in which it is taught: Spanish

Lecturer/-s:



Module organization

FISCAL AREA

| Subject Matter | ECTS | Subject | ECTS | Year/semester |
|------------------------------------|-------|--------------------------------|-------|---------------|
| TAXATION AND PUBLIC TREASURY | 12,00 | Taxation and Public Finance | 12,00 | 1/2 |



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 The ability to optimize the tax treatment of each of the operations of the company and the citizens.
- R2 Control of the fiscal and tax aspects that directly affect the company and the citizens.
- R3 Perfect knowledge and ability to navigate the various tax procedures before the various competent bodies in which the company and citizens may be immersed.
- R4 The student should become familiar with the legal and tax problems that arise on a daily basis in companies and with citizens and be able to solve them.
- R5 Dealing with local taxes and penalties, as well as the land registry and its procedures and formalities.
- R6 Knowledge of the different models of the different taxes and acts before the tax agency.
- R7 The ability to manage and resolve any tax or fiscal process of companies or citizens before the public administration.
- R8 The student must know how to analyze the tax implications of the decisions that normally have to be taken in the ordinary management of the company.
- R9 The student must acquire practical skills for the interpretation and application of the tax rules that regulate these taxes.
- R10 The student must be acquainted with the procedures for the payment of the taxes studied, emphasizing the knowledge of the most used computer programs in practice.
- R11 The student must be proficient in the use of the legal texts that discipline the taxes that will be studied throughout the course.
- R12 The student must know the official forms for the fulfillment of the referred tax obligations and the way in which they have to be completed by the taxpayers.
- R13 The student must know 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):

| BASIC | | Weighting | | | |
|-------|--|-----------|---|---|---|
| | | 1 | 2 | 3 | 4 |
| B6 | Having and understanding knowledge that provides a basis or opportunity to be original in the development and/or application of ideas, often in a research context. | | | | X |
| B7 | Being able to apply acquired knowledge and problem-solving skills in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study. | | | X | |
| B8 | The ability to integrate knowledge and deal with the complexity of making critical judgements on the basis of information which, being incomplete or limited, includes reflections on the responsibilities and ethics linked to the application of their knowledge and judgements. | | | X | |
| B9 | The ability to communicate their findings and the ultimate knowledge and reasons behind them to specialized and non-specialized audiences in a clear and unambiguous manner. | | X | | |
| B10 | The learning skills that enable them to continue studying in a largely self-directed or autonomous manner. | | | | X |

| GENERAL | | Weighting | | | |
|---------|--|-----------|---|---|---|
| | | 1 | 2 | 3 | 4 |
| G1 | Being able to apply acquired knowledge and problem-solving skills in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study. | | | X | |
| G2 | The ability to integrate knowledge and deal with the complexity of making critical judgements on the basis of information which, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgements. | | | | X |



| | | | | | |
|----|---|---|--|---|---|
| G3 | The ability to communicate their findings and the ultimate knowledge and reasons behind them to specialized and non-specialized audiences in a clear and unambiguous manner. | | | | X |
| G4 | The learning skills that enable them to continue studying in a largely self-directed or autonomous manner. | X | | | |
| G5 | Promoting, requesting and carrying out all kinds of procedures that do not require the application of the legal technique reserved for lawyers, relating to those matters that, in the interest of natural or legal persons, and at their request, are followed before any body of the Public Administration, informing their clients of the state and vicissitudes of the procedure by which they are carried out. | | | | X |
| G6 | Promoting, requesting and carrying out all kinds of procedures that do not require the application of the legal technique reserved for lawyers, relating to those matters that, in the interest of natural or legal persons, and at their request, are followed before any body of the Public Administration, informing their clients of the state and vicissitudes of the procedure by which they are carried out. | | | X | |
| G7 | Knowledge of the regulations of the Colegio Oficial de Gestores Administrativos de Valencia (Official Institute of Administrative Management of Valencia). | | | | X |

| SPECIFIC | | Weighting | | | |
|----------|--|-----------|---|---|---|
| | | 1 | 2 | 3 | 4 |
| E1 | Applying the necessary knowledge to act effectively before the Public Administration at any level of the Public Administration . | | | X | |
| E2 | Using the necessary knowledge to effectively resolve client issues. | | | | X |
| E4 | Applying state regulations in relation to European regulations. | | X | | |
| E5 | Controlling the Intrastat system in order to be able to comply with certain tax and customs obligations that the administrative manager must fulfil. | | | X | |
| E6 | Using the notions and functioning of the financial market according to the advisory needs of potential clients. | | | X | |
| E7 | Using data and laws to constitute a company with legal personality capable of intervening in commercial traffic with full efficiency to comply with any orders that customers may request. | | | | X |



| | | | | |
|-----|--|---|---|---|
| E9 | Relating the taxable events, taxable base, tax rates with special reference to the tax on property transfers and documented legal acts, inheritance and gift tax and vehicle transfers. | X | | |
| E10 | Using the necessary knowledge to advise clients on leasing matters. | | | X |
| E11 | Using the principles of accounting to resolve any circumstances related to the accounts that may arise in the student's future professional activity. | | X | |
| E12 | Planning the constitution of a commercial company, knowing the rights and obligations of the board of directors, the partners and the social creditors, as well as knowing the tax obligations and those related to the Treasury Department. | | X | |
| E13 | Applying the Insolvency Law, warning of the different circumstances and situations, both prior to the declaration of the insolvency proceedings and the procedures and questions necessary to defend the rights of the insolvent company, the partners, the administrator and those affected by the declaration of the insolvency proceedings, depending on who the client is: a creditor or an insolvent party. | | X | |
| E18 | Determining the general welfare legislation, employers' and employees' obligations, the various schemes, registrations and settlements, as well as the special schemes, incapacity for work and its modalities, retirement, unemployment and non-contributory benefits. | | X | |
| E19 | Using the Code of Ethics for professional practice with regard to the different actions before the Administration, with colleagues and with clients. | | | X |



Assessment system for the acquisition of competencies and grading system

In-class teaching

| Assessed learning outcomes | Granted percentage | Assessment method |
|---------------------------------------|--------------------|---|
| R1, R2, R3, R4 | 40,00% | Objective tests and final in-person exam. |
| R5, R6, R7, R8 | 40,00% | Completion of theoretical and practical activities. |
| R1, R2, R3, R4, R10, R11, R12, R13 | 20,00% | Class attendance and participation. |

Observations

Online teaching

| Assessed learning outcomes | Granted percentage | Assessment method |
|-----------------------------------|--------------------|---|
| R1, R2 | 10,00% | Attendance and participation in synchronous communication activities, which will account for 10% of the total final mark. |
| R3, R4 | 20,00% | Completion of deliverable activities, which will account for 20% of the total final mark. |
| R5, R6 | 35,00% | Periodic evaluations by means of multiple-choice questionnaires that will account for 35% of the total final mark. |
| R7, R8, R9, R10, R11, R12, R13 | 35,00% | Final evaluation with essay questions and case studies that will account for 35% of the total final mark. |

Observations



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 | Presentation of contents by the professor, analysis of competencies, explanation and demonstration of capacities, skills and knowledge in the classroom (in-person). |
| M2 | Student's study: Individual reading preparation, case studies, jurisprudence. Composition of writings and papers to be presented or delivered in classes or tutorials (in-person modality). |
| M10 | Specific instructions about group and individual assignments for each topic (in-person modality). |
| M11 | Group work sessions supervised by the teacher. Study of legal cases, both real and fictitious, diagnostic tests, problems, field study, computer room, visits, data search, libraries, network, Internet, etc. Significant construction of knowledge through student interaction and activity. Critical analysis on values and social commitment (in-person modality). |
| M12 | Application of interdisciplinary knowledge (in-person modality). |



- M13 Supervised monographic sessions with shared participation (in-person modality).
- M14 Personalized attention and in small groups. Period of instruction and/or orientation carried out by a tutor with the objective of reviewing and discussing the materials and topics presented in the classes, seminars, readings, completion of assignments, etc. (in-person modality).
- M15 Set of oral and/or written tests used in the initial, formative or summative evaluation of the student (in-person modality).
- M16 Group preparation of readings, assumptions and problem-solving to be presented, discussed or delivered in class or tutorial (in-person modality).
- M17 Presentation of contents by the professor, analysis of competencies, explanation and demonstration of abilities, skills and knowledge in the virtual classroom.
- M18 Group work sessions supervised by the professor. Study of legal cases, both real and fictitious. Significant construction of knowledge through student interaction and activity. Critical analysis on values and social commitment.
- M19 Monographic sessions throughout the course designed to address current aspects and applications of the subject.
- M20 Set of oral and/or written tests used in the initial, formative or summative evaluation of the student.
- M21 Student's study: individual preparation of readings, essays, problem solving, seminars, papers, memoirs, etc. for discussion or delivery in electronic format.
- M22 Individual attention for follow-up and guidance of the learning process, carried out by a tutor, with the aim of reviewing and discussing the materials and topics, seminars, readings, completion of assignments.
- M23 Group preparation of readings, essays, problem solving, seminars, papers, memoirs, etc. for dissemination or delivery.
- M24 Participation and contributions to the discussion forums referred to the subject, moderated by the subject's professor.
- M25 Problem solving, comments, reports, to be delivered on due dates throughout the course.



IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

| | LEARNING OUTCOMES | HOURS | ECTS |
|---|---|---------------|-------------|
| Face-to-face class. M1 | R2, R3, R4 | 30,00 | 1,20 |
| Practical class. M12, M15 | R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13 | 60,00 | 2,40 |
| Seminar. M11, M12, M14, M16 | R2, R3, R11, R12 | 7,50 | 0,30 |
| Group project presentation. M11, M14 | R8, R9, R10 | 10,00 | 0,40 |
| Tutorial. M14 | R8, R9, R13 | 10,00 | 0,40 |
| Evaluation. M15 | R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13 | 2,50 | 0,10 |
| TOTAL | | 120,00 | 4,80 |

LEARNING ACTIVITIES OF AUTONOMOUS WORK

| | LEARNING OUTCOMES | HOURS | ECTS |
|-------------------------|------------------------|---------------|-------------|
| Group work. M11 | R2, R3, R5, R6 | 45,00 | 1,80 |
| Individual work. M16 | R1, R4, R5, R6, R7, R8 | 135,00 | 5,40 |
| TOTAL | | 180,00 | 7,20 |



ON-LINE LEARNING

SYNCHRONOUS LEARNING ACTIVITIES

| | LEARNING OUTCOMES | HOURS | ECTS |
|---|---|--------------|-------------|
| Synchronous virtual session. M17, M18, M19 | R1, R2 | 8,00 | 0,32 |
| Synchronous virtual practical session. M17, M18, M19, M21, M22 | R3, R4 | 8,00 | 0,32 |
| Synchronous virtual seminar and videoconference. M23 | R4, R5 | 8,00 | 0,32 |
| Face-to-face evaluation. M20, M25 | R1, R2, R3, R4, R5, R6, R8, R9, R10, R11, R12, R13 | 6,00 | 0,24 |
| TOTAL | | 30,00 | 1,20 |

ASYNCHRONOUS LEARNING ACTIVITIES

| | LEARNING OUTCOMES | HOURS | ECTS |
|---|--------------------|---------------|--------------|
| Individual work. M21 | R6, R7 | 120,00 | 4,80 |
| Group work. M18 | R7, R8 | 20,00 | 0,80 |
| Individual tutorials. M22 | R8, R9 | 10,00 | 0,40 |
| Discussion forums. M24 | R9, R10 | 20,00 | 0,80 |
| Continuous assessment activities. M24, M25 | R10, R11, R12, R13 | 100,00 | 4,00 |
| TOTAL | | 270,00 | 10,80 |



Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

| Content block | Contents |
|---------------|--|
| INTRODUCTION | INTRODUCTION Taxes: Concept. Classification of taxes. Tax classes. Legal framework of taxation in the European Union. The Spanish tax system |
| CORPORATE TAX | CORPORATE TAX Applicable regulations. Nature and scope of application. Practical tax problems. The taxable event. Presumption of income. The passive subject. Total and partial exemption. Tax residence. The tax base (part I). Concept. Tax determination and reception regimes of accounting regulations. Accounting for the IS expense and the differential fee. Temporary allocation of income and expenses. The tax base (part II). Corrections to accounting results: amortizations. Practical assumptions. The tax base (part III). Corrections to accounting results: impairment of value and provisions. Corrections to accounting results: non-deductible expenses. Expenses for donations. Financing of the charitable-social work of savings banks. Limitation on the deductibility of financial expenses. Practical assumptions. The tax base (part IV). Corrections to the accounting result regarding valuation rules: Asset transfers and corporate operations. Related operations and other special cases. Practical assumptions. The compensation of negative tax bases. Tax period and tax accrual. Types of tax and determination of the full fee. Practical assumption. The deduction for internal double taxation. The deduction for international double taxation. Bonuses. Deduction to encourage the performance of certain activities (I). Deduction to encourage the performance of certain activities (II). Tax debt. Deduction of payments on account: installment payments. Practical assumption. Tax management. The obligation to retain and deposit on account. Introduction to special regimes. |



VALUE ADDED TAX

VALUE ADDED TAX Introduction: Normative sources. Nature. Operation of the tax. Scope of application: territoriality. Taxable Event: non-taxable operations, exemptions, place of realization, taxable person, accrual and tax base. Internal Operations. Intra-community acquisitions. Imports. Types of Liens. Deduction regime. Returns. Special regimes. Tax management.

PERSONAL INCOME TAX

PERSONAL INCOME TAX Characteristics. Nature. Object. Setting. Territorial scope of application. Taxable event. Non-subject income and exempt income. Taxpayers. Personal obligation and real obligation. Attribution and individualization of income. Civil societies, communities of property and existing inheritances. Tax period. Temporary imputation. General tax scheme. Taxable and liquidable bases. General income and savings. Taxable income. Personal work. Real estate capital and furniture. Economic, normal, simplified and objective activities. Income imputations. Capital gains and losses. Special valuation rules. Income estimation. Vinculated operations. Income in kind. Reductions in the tax base. Joint taxation. Contributions to social security plans and systems. Compensatory pensions and annuities for food. Minimum personal and family. Assessment. Full state and regional fees. Deductions. Management. Obligation to declare. Payments on account. Self-assessment. Infringements and sanctions. Remuneration to partners and administrators of companies. Declaration of assets abroad. Object, Obligated subjects. Content. Management. Infringements and sanctions.

WEALTH TAX

WEALTH TAX Nature. Object. Territorial and temporal scope. Passive subject. Taxable event. Exemptions. Participation in entities. Attribution and imputation rules. Tax base. Settlement scheme. Valuation rules. Liquidable base. Full fee. Full quota limit. Liquid quota. Tax management.



TRANSFER TAX AND STAMP DUTY

TRANSFER TAX AND STAMP DUTY Nature and content. Territorial scope of application. Onerous asset transfers. Sales. Resolutive conditions of sales. Exchanges. Declared excess allocations. Award in payment of debts. Award for payment of debts. Award in payment of assumption of debts. Domain files. Records of notoriety. Acquisitions by auction. Extinction of usufructs. Warranty rights. Loans and guarantees. Transfer of assets in exchange for pension. Shift use of tourist real estate. Administrative concessions. Transmission of values. Domain recognition. Leases. Transactions. Transfer of all business assets. Corporate operations. Constitution of societies. Increase in capital. Capital decrease. Merger and division of companies. Dissolution of companies. Contributions from partners to replace social losses. Transfer of the effective management headquarters. Special corporate operations. Documented legal acts. Bills of exchange-commercial documents. Subjective exemptions. Objective exemptions. Accrual. Prescription. Private documents. Returns. Documents submission. Competition rules. Special case of fractionation. Checking values. Contradictory expert appraisal. Tax rates.

INHERITANCE AND DONATION TAX

INHERITANCE AND DONATION TAX Nature, purpose and scope. Taxable event. Presumptions of taxable events. Settlements in life insurance. Assets that can be added to the tax base. Domestic trousseau. Charges, debts and deductible expenses. Tax base in inheritance acquisitions. Valuation agreements. Usufructs. Reductions in the tax base. Rates. Bookings. Renunciations of inheritance. Accumulation of donations. Tax accrual. Filing deadlines. Prescription. Partial settlements on account. Deferral and installment payment. Payment of tax charged to inheritance assets. Territorial jurisdiction and processing.

Introduction. .

Real Estate Tax (IBI). Tax on Economic Activities (IAE). Tax on Mechanical Traction Vehicles (IVTM). Tax on Constructions, Installations and Works (ICIO). Tax on the Increase in the Value of Urban Land (IIVTNU). Municipal tax on luxury expenses (IGS).



Temporary organization of learning:

| Block of content | Number of sessions | Hours |
|------------------------------|--------------------|-------|
| INTRODUCTION | 1,00 | 2,00 |
| CORPORATE TAX | 10,00 | 20,00 |
| VALUE ADDED TAX | 10,00 | 20,00 |
| PERSONAL INCOME TAX | 20,00 | 40,00 |
| WEALTH TAX | 10,00 | 20,00 |
| TRANSFER TAX AND STAMP DUTY | 5,00 | 10,00 |
| INHERITANCE AND DONATION TAX | 3,00 | 6,00 |
| Introduction. . | 1,00 | 2,00 |



References

BASIC BIBLIOGRAPHY ALONSO GONZÁLEZ, L. M.; MORENO GONZÁLEZ, S.: COLLADO YORRITA, M. A.; Tax Law Manual. Special part. Ed. Dykinson, 7th ed. Madrid 2023. CAZORLA PRIETO, L. M.; Financial and Tax Law, general part, Ed. Dykinson, 23rd ed. Madrid 2023. FERREIRO LAPATZA, J.J., Institutions of Financial and Tax Law, 1st part, 1st edition, Ed. Marcial Pons, Barcelona, 1st ed. Madrid 2010. FALCÓN Y TELLA, R., Financial and Tax Law. General Part, Publications Service of the UCM Law School, Madrid, 9th ed. Madrid 2020. MARTINEZ LAGO, M.A.; GARCÍA DE LA MORA, L., ALMUDÍ CID, J.M., Lessons in Financial and Tax Law, Ed. Iustel, 13th ed. Madrid 2023. MARTIN QUERALT, J.; LOZANO SERRANO, C.; CASADO OLLERO, G.; TEJERIZO LÓPEZ, J. M.: Financial and Tax Law Course, Ed. Tecnos, 34th ed. Madrid 2024. MARTIN QUERALT, J.; WEAVINGJ. M.; CAYÓN GALIARDO, A. M.: Tax Law Manual. Special part. Ed. Thomson Reuters. Aranzadi. 19 ed. Pamplona 2022. MENÉNDEZ MORENO, A. (director) and others: Financial and tax law. Lectures from the Chair, Ed. Lex Nova, 24 ed. Madrid 2023. PÉREZ ROYO, F.; CARRASCO CONZÁLEZ, F.M.: Financial and Tax Law. General part, Ed. Civitas, Madrid, 33rd ed. Madrid 2023. PÉREZ ROYO, F.; GARCÍA BERRO, F.: Financial and Tax Law. Special part, Ed. Civitas, 17th ed. Madrid 2023. SÁNCHEZ GARCÍA, N.: Local taxes. Comments and practical cases, Ed. Center for Financial Studies, 11th edition. Madrid 2023. TEJERIZO LÓPEZ, J. M., MARTIN QUERALT, J.; ÁLVAREZ MARTÍNEZ, J. Tax Law Manual. Special part. Ed. Thomson Reuters, 19 ed. Madrid 2023.