



UNIVERSIDAD DE CASTILLA - LA MANCHA

GUÍA DOCENTE

1. General information

Course: BUSINESS TAXATION: INTRODUCTION AND PERSONAL TAXATION
Type: CORE COURSE
Degree: 320 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (CR)
Center: 403 - FACULTY OF LAW AND SOCIAL SCIENCES OF C. REAL
Year: 3
Main language: Spanish
Use of additional languages:
Web site:

Code: 54322
ECTS credits: 6
Academic year: 2022-23
Group(s): 20 21 29
Duration: C2
Second language: English
English Friendly: Y
Bilingual: N

Lecturer: JESUS FERNANDEZ BRAVO PINTO - Group(s): 21				
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Lecturer: JUAN JOSE RUBIO GUERRERO - Group(s): 20				
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modulo E. 1ª planta	ECO.POL/ HAC. PUB.,EST.ECO./EMP Y POL EC	3520	juanjose.rubio@uclm.es	

2. Pre-Requisites

Not established

3. Justification in the curriculum, relation to other subjects and to the profession

Public revenues constitute the other side of any Public Budget that, together with spending programs, delimit the actions of the Public Sector in a developed economy. Its dimension and structure constitute elements of essential analysis in the configuration of the functions entrusted to the intervention of the Public Sector, which has so much impact on the correct functioning of the business sector.

Public revenues, and especially taxes, due to their size and composition, affect economic agents, which can generate distortions in the allocation of resources of the economic system as a whole (efficiency issues), and / or affect fundamental economic behavior such as supply of work, savings, the assumption of financial or business risks, portfolio decisions, investment policy and business financing or tax evasion.

This program aims, with this approach, to introduce the student to the knowledge of the reality of the Spanish Tax System, with special dedication to the so-called business taxation. It has been considered convenient in the structure of the Degree in ADE to develop corporate taxation, both personal and corporate, both because of the intrinsic importance of the subject and because of the social and student demand that the academic experience reveals. It also aims to provide introductory and basic notions in tax planning, analyzing how taxes affect certain decisions of individuals in their business or professional sphere, and how to derive some rules that facilitate the adoption of the best decisions, taking into account those fiscal factors.

This subject is closely related to General and Financial Accounting, to financial economics and commercial law.

4. Degree competences achieved in this course

Course competences

Code	Description
E14	Understand the legal and fiscal framework which determines the economic and business activity.
G02	Ability to understand the ethical responsibility and the code of ethics of professionals working in the field of economics. To know and apply the legislation and recognition of human rights and questions of gender equality.
G04	Ability to use and develop information and communication technologies and to apply them to the corresponding business department by using specific programmes for these business areas.
G05	Capacity for teamwork, to lead, direct, plan and supervise multidisciplinary and multicultural teams in both national and international environments so as to create synergies which benefit organisations.

5. Objectives or Learning Outcomes

Course learning outcomes

Not established.

Additional outcomes

6. Units / Contents

Unit 1: SPANISH TAX SYSTEM: INTRODUCTION

- Unit 1.1 Concept, purposes and clasification of taxes
- Unit 1.2 Principles of the ordering and application of the tax system
- Unit 1.3 Tax power

- Unit 1.4 Sources of taxation
- Unit 1.5 Basic elements of the legal-tax relationship
- Unit 1.6 Elements of quantification of the tax obligation
- Unit 1.7 Tax debt. Extinction
- Unit 1.8 Infractions and tax penalties
- Unit 1.9 Fiscal crime

Unit 2: INCOME TAX: PHYSICAL PERSONS (I)

- Unit 2.10 General Aspects of the tax
- Unit 2.11 Concept of income and assumptions of non-subjection and exemptions.
- Unit 2.12 Taxpayers. Tax period and accrual.
- Unit 2.13 Temporary allocation of income and expenses.
- Unit 2.14 Taxable and settled base

Unit 3: INCOME TAX: PHYSICAL PERSONS (II)

- Unit 3.1 The returns of dependent work
- Unit 3.2 Taxation of capital income
- Unit 3.3 Yields of economic activities
- Unit 3.4 Internal and international fiscal transparency
- Unit 3.5 Other income imputations

Unit 4: INCOME TAX: PHYSICAL PERSONS (III)

- Unit 4.1 Capital Gains
- Unit 4.2 Liquidable base. Exempt minimum personal and family. Family taxation.
- Unit 4.3 General liquidable base and savings. Integration and compensation

Unit 5: INCOME TAX: PHYSICAL PERSONS (IV)

- Unit 5.1 State and autonomous community fee. Deductions from the quota
- Unit 5.2 Liquid quota and differential installment. Withholdings and prepayments
- Unit 5.3 Declaration. Forms and payment the tax.
- Unit 5.4 the formal and registration obligations in the tax

Unit 6: CORPORATE TAX (I)

- Unit 6.1 General aspects of the tax
- Unit 6.2 Relationship between accounting and taxation
- Unit 6.3 Exempt entities
- Unit 6.4 The taxable event and the taxpayers.
- Unit 6.5 The determination of the tax base : Extra-budgetary adjustments
- Unit 6.6 Fiscally non-deductible expenses

Unit 7: CORPORATE TAX (II)

- Unit 7.1 Valuation Rules and capital gains
- Unit 7.2 The determination of the tax quota
- Unit 7.3 Deductions and bonuses
- Unit 7.4 Tax incentives to certain economic activities
- Unit 7.5 Declaration. Forms. payments of the tax
- Unit 7.6 Accounting, formal and registry obligations.

7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures		1	25	N	-	
Class Attendance (practical) [ON-SITE]	Practical or hands-on activities		0.3	7.5	Y	N	
Problem solving and/or case studies [ON-SITE]	Problem solving and exercises		0.3	7.5	Y	Y	
Individual tutoring sessions [ON-SITE]	Other Methodologies		0.1	2.5	N	-	
Other off-site activity [OFF-SITE]	Self-study		2.2	55	N	-	
Study and Exam Preparation [OFF-SITE]	Assessment tests		2	50	N	-	
Final test [ON-SITE]	Assessment tests		0.1	2.5	Y	Y	
Total:			6	150			
Total credits of in-class work: 1.8			Total class time hours: 45				
Total credits of out of class work: 4.2			Total hours of out of class work: 105				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System

Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
			<p>The final exam will consist of:</p> <p>A multiple-choice test with twenty questions, without penalty, but with the need to obtain 13 points out of 20 possible.</p> <p>Duration: 30 minutes. It is necessary to pass this test in order to be able to pass the exam and therefore the subject.</p>

Final test	70.00%	100.00%	In your case, you may require a development question on the agenda with a duration of 15 minutes, in order to complement the theoretical part. Practical assumption of liquidation of some of the personal taxes developed in the course: 1:30 hours. To pass the subject it will be necessary to obtain at least 5/10 in the final exam. In the extraordinary call, the final test grade will be 100% of the final grade, by default of other evaluation criteria.
Assessment of problem solving and/or case studies	20.00%	0.00%	- The correct resolution of the obligatory practices that can include objective questions type test and true-false, open questions and numerical exercises will be evaluated, in particular, the appropriate identification of the problems will be valued, the compression of the concepts and results and the logical reasoning , as well as the presentation of them. You can request some work on complementary or topical issues of the subject.
Assessment of active participation	10.00%	0.00%	The attendance and active participation in face-to-face, theoretical and practical classes and assistance to tutorials will be valued
Total:	100.00%	100.00%	

According to art. 6 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 13.2) to be globally graded, in 2 annual calls per subject , an ordinary and an extraordinary one (evaluating 100% of the competences).

Evaluation criteria for the final exam:

Continuous assessment:

In order to weigh the rest of the criteria it is necessary to pass the final test.

Non-continuous evaluation:

Evaluation criteria not defined

Specifications for the resit/retake exam:

In the extraordinary call, the final test will represent 100% of the student's total score.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Unit 1 (de 7): SPANISH TAX SYSTEM: INTRODUCTION	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	3.1
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.07
Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	1.07
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	.4
Other off-site activity [AUTÓNOMA][Self-study]	7.85
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	7.14
Group 20:	
Initial date: 02-02-2023	End date: 17-02-2023
Unit 2 (de 7): INCOME TAX: PHYSICAL PERSONS (I)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	2.28
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.07
Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	1.07
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	.35
Other off-site activity [AUTÓNOMA][Self-study]	7.85
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	7.01
Group 20:	
Initial date: 17-02-2023	End date: 25-02-2023
Unit 3 (de 7): INCOME TAX: PHYSICAL PERSONS (II)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	3.28
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.07
Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	1.07
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	.35
Other off-site activity [AUTÓNOMA][Self-study]	7.85
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	7.14
Group 20:	
Initial date: 17-02-2023	End date: 03-02-2023
Unit 4 (de 7): INCOME TAX: PHYSICAL PERSONS (III)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	3.28
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.07

Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	.7
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	.35
Other off-site activity [AUTÓNOMA][Self-study]	7.85
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	7.14
Final test [PRESENCIAL][Assessment tests]	1
Group 20:	
Initial date: 03-03-2023	End date: 24-03-2023
Unit 5 (de 7): INCOME TAX: PHYSICAL PERSONS (IV)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	3.28
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.07
Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	1.07
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	.35
Other off-site activity [AUTÓNOMA][Self-study]	7.85
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	7.14
Group 20:	
Initial date: 23-03-2023	End date: 14-04-2023
Unit 6 (de 7): CORPORATE TAX (I)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	3.28
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.07
Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	1.07
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	.35
Other off-site activity [AUTÓNOMA][Self-study]	7.85
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	7.14
Group 20:	
Initial date: 18-04-2023	End date: 30-04-2024
Unit 7 (de 7): CORPORATE TAX (II)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	6.5
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.08
Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	1.08
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	.35
Other off-site activity [AUTÓNOMA][Self-study]	7.9
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	7.16
Final test [PRESENCIAL][Assessment tests]	2
Group 20:	
Initial date: 02-05-2023	End date: 12-05-2023
Global activity	
Activities	hours
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	7.5
Individual tutoring sessions [PRESENCIAL][Other Methodologies]	2.5
Other off-site activity [AUTÓNOMA][Self-study]	55
Study and Exam Preparation [AUTÓNOMA][Assessment tests]	49.87
Class Attendance (theory) [PRESENCIAL][Lectures]	25
Final test [PRESENCIAL][Assessment tests]	3
Problem solving and/or case studies [PRESENCIAL][Problem solving and exercises]	7.13
Total horas: 150	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
	Asociación Española de Asesores Fiscales www.aedaf.es				2011	Recursos Electrónicos
	Agencia Estatal de la Administración Tributaria www.aeat.es				2011	Recursos Electrónicos
	Instituto de Estudios Fiscales www.ief.es				2011	Recursos Electrónicos
	Manual Fiscalidad Básica www.fiscal-impuestos.com/manual-fiscalidad-basica.html	CEF			2011	Recursos Electrónicos.Bibliografía básica
	Ministerio de Economía y Hacienda www.meh.es				2011	Recursos Electrónicos
	Campus Virtual https://moodle.uclm.es				2011	Recursos Electrónicos
	Noticias Jurídicas				2011	Recursos Electrónicos: Portal jurídico con repertorio de legislación

	noticias.juridicas.com			actualizada
JUAN JOSE RUBIO GUERRERO. JESUS FERNANDEZ-BRAVO	MATERIAL DE TRABAJO. ESQUEMAS. SUPUESTOS Y DOCUMENTACION. Moodle.		2021	Estos materiales se irán facilitando a los estudiantes a medida que se vayan desarrollando los temas y serán situados en la plataforma MOODLE tanto en su planteamiento como la solución propuesta una vez resueltos y comentados en clase.
PEREZ, J., QUINTAS, J. y SÁNCHEZ, J	Introducción al Sistema Tributario Español.	CEF	2011	Bibliografía Complementaria
AA.VV.	Memento Fiscal	Francis Lefebvre	2017	Bibliografía Complementaria
AA.VV.	Memento IRPF	Francis Lefebvre	2017	Bibliografía Complementaria
AA.VV.	Memento Impuesto sobre Sociedades	Francis Lefebvre	2017	Bibliografía Complementaria
ALBI, E., PARERES, R Y R.ONDARZA, J.A	Sistema fiscal español. Volumen I y II	Ariel	2019	BIBLIOGRAFÍA BÁSICA
ALONSO ALONSO, R.	IRPF Casos Prácticos.	CEF	2019	Bibliografía Complementaria
ALONSO ALONSO, R.	Impuesto Sobre La Renta De Las Personas Físicas. Comentarios y Casos Prácticos (2 Volúmenes)	CEF	2019	Bibliografía Complementaria
BORRÁS AMBLAR, F., NAVARRO ALCÁZAR, J. V.	Impuesto Sobre Sociedades (1). Régimen General. Comentarios y Casos Prácticos.	CEF	2019	Bibliografía Complementaria
BORRÁS AMBLAR, F., NAVARRO ALCÁZAR, J. V.	Impuesto Sobre Sociedades (2). Regímenes Especiales. Comentarios y Casos Prácticos.	CEF	2019	Bibliografía Complementaria
MORENO, M. C. y PAREDES, R	Fiscalidad Individual y Empresarial. Ejercicios Resueltos.	Civitas	2015	BIBLIOGRAFÍA BÁSICA
NAVARRO ALCÁZAR, J. V.; BORRÁS AMBLAR, F.	Impuesto sobre Sociedades. Casos Prácticos.	CEF	2019	Bibliografía Complementaria