



Universitat de Lleida

DEGREE CURRICULUM  
**TAX LAW. SPECIAL PART**

Coordination: CASTILLO SOLSONA, MARIA MERCEDES

Academic year 2022-23

## Subject's general information

<b>Subject name</b>	TAX LAW. SPECIAL PART			
<b>Code</b>	101825			
<b>Semester</b>	1st Q(SEMESTER) CONTINUED EVALUATION			
<b>Typology</b>	<b>Degree</b>	<b>Course</b>	<b>Character</b>	<b>Modality</b>
	Bachelor's Degree in Law	4	COMPULSORY	Attendance-based
	Double bachelor's degree: Degree in Law and Degree in Business Administration and Management	5	COMPULSORY	Attendance-based
<b>Course number of credits (ECTS)</b>	7.5			
<b>Type of activity, credits, and groups</b>	<b>Activity type</b>	PRAULA		TEORIA
	<b>Number of credits</b>	3		4.5
	<b>Number of groups</b>	3		2
<b>Coordination</b>	CASTILLO SOLSONA, MARIA MERCEDES			
<b>Department</b>	PUBLIC LAW			
<b>Teaching load distribution between lectures and independent student work</b>	40% presencial 75 hores presencials 60% no presencial 112,5 hores de treball autònom			
<b>Important information on data processing</b>	Consult <a href="#">this link</a> for more information.			
<b>Language</b>	Idioma Percentatge d'ús Català 50.0 Anglès 0.0 Castellà 50.0			
<b>Distribution of credits</b>	4,5 ECTS GG 3 ECTS GM			

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
CASTILLO SOLSONA, MARIA MERCEDES	merce.castillo@udl.cat	10,5	
SOLANES GIRALT, MARIA MONTSERRAT	montse.solanes@udl.cat	2,5	
VIVES LINARES, ARTUR	artur.vives@udl.cat	5	

## Subject's extra information

- The student must submit the sheet, at most, on October 2.
- It is essential to take classes in both the large group as the group means, legal texts studied regulators of various taxes.
- In addition, a large group classes, it is essential to take the course materials will be available to students on Campus

This course, located in the first half of the 4th year of the Bachelor's Degree in Law and the 5th year of the Double Bachelor's Degree: Degree in Law and Degree in Business Administration and Management, students noted how certain notions that studying the subject Financial and Tax Law. General part (taxable, tax base, tax base, tax rate, tax liability) reflecting the main taxes that make the tax system in Spain. It is, therefore, a subject which, although an important theoretical component, in a practical focus. However, given its duration, not all tax figures can be treated with the same intensity. For this reason, choose to study more extensively with those taxes that students will have a more direct contact as either legal professionals need not be specialized in tax law, or even as citizen.

## Learning objectives

Vid. Competences

## Competences

### University of Lleida strategic competences

- Master Information and Communication Technologies.

Goals

- Identify and integrate the regulatory state, regional and, where appropriate, of the main European

regulatory tax of the tax system in Spain.

- Filling in self-assessments of income taxes for individuals and wealth tax.
- Apply theoretical knowledge to practical situations that arise.

## Degree-specific competences

- Show knowledge of the present legal system

### Goals

- Identify the different tax taxable tax system in Spain and establish the procedure for determining the taxable income of each of them.
- Quantify the tax liability due, if applicable, by taxpayers to the tax authorities for the main taxes that make the tax system in Spain.

- Ability to perceive and assimilate the unitary nature of the legal system and its necessary transdisciplinary vision

### Goals

- Link contractual relations, family law and inheritance tax with the figures included in the tax system in Spain.
- Apply your knowledge to practical cases that plategin.

- Ability to identify and interpret the sources of existing law

### Goals

- Identify and integrate the regulatory state, regional and, where appropriate, the major European tax system taxes in Spain.
- Apply your knowledge to practical situations that arise.

- Ability to redact legal documents of a different nature

### Goals

- Filling in self-assessments of income taxes for individuals and wealth tax.

## Degree-transversal competences

- Ability to adequately manage information (Instrumental ability)

### Goals

- Identify and integrate the regulatory state, regional and, where appropriate, the major European tax system taxes in Spain.
- Link contractual relations, family law and inheritance tax with the figures included in the tax system in Spain.

- Ability to pursue permanent autonomous learning and adapt to the new circumstances (Systemic ability)

### Goals

- Link constructuals relationships, family law and inheritance tax with several figures that make up the tax system in Spain.

- Identify and integrate the regulatory state, regional and, where appropriate, the major European tax system taxes in Spain.

## Subject contents

### **Unit 1. - Historical development of taxation in Spain.**

- The reform of 1845.
- The reform of 1900. Subsequent amendments.
- The reform of 1940. - The reform of 1957.
- The reform of 1964. - The reform of 1978.
- The current configuration of the Spanish tax system.

### **Unit 2. - The income tax of individuals (I).**

- Regulations.
- Nature and scope of space.
- The taxable.
- Income exempt.
- Taxpayers.
- The tax period. The accrual.
- The charge time.
- The determination of taxable income.

### **Unit 3. - The income tax for individuals (II).**

- Quantification of the tax base. Wages and salaries. Income from Equity. Investment income. Income from economic activities. Capital gains and losses. Special systems, in particular the allocation of real estate income.
- Types of income: general income and income from savings.
- Integration and compensation income.
- The general taxable income and taxable income from savings.

### **Unit 4. - The income tax for individuals (III).**

- The adequacy of the tax on personal and family circumstances of the taxpayer.
- Calculation of the state tax. Gross national quota and liquid state.
- Taxation autonomous. Gross regional and regional quota liquid.
- Fee differential. - The management of the tax.

## **Unit 5. - The wealth tax.**

- Regulations.
- Nature and scope of space.
- Taxable. Exempt property and rights.
- Taxpayer.
- Accrual.
- Taxable. Special valuation rules.
- Taxable income.
- Tax debt.
- Management of the tax.

## **Unit 6. - Inheritance and gift tax.**

- Regulations.
- Nature and scope of space.
- Taxable.
- Taxpayers.
- Taxable.
- Taxable income.
- Tax rate.
- Tax debt.
- Accrual.
- Special Rules.
- Management of the tax.

## **Unit 7. - Corporate tax (I).**

- Regulations.
- Nature and scope of space.
- The taxable.
- Taxpayers. Residence. Address.
- Exemptions.
- The taxable. Concept and definition.

- Depreciation. Common rules for the depreciation of fixed assets, intangible assets and investment property. Depreciation rules. Amortization methods. Freedom of repayment.
- Corrections valuation or impairment in the value of assets.
- Provisions.
- Deductible and non-deductible expenses.
- Income derived from the transfer of assets. Party transactions.
- Imputation time. Registration accounting of income and expenses. Exempt income and other deductions from taxable income.
- Compensation carryforwards.

## **Unit 8.-The Income Tax (II).**

- Tax period and accrual.
- The tax rate and the determination of the gross.
- Deductions from the gross.
- Rewards of the quota.
- Tax credits to encourage certain activities.
- The management of the tax.
- The special systems. Special reference to the regime of small-sized companies.

## **Unit 9. - Value Added Tax (I).**

- Regulations.
- Nature and scope of space.
- Delineation respect of excise duty and respect for the property transfer tax and stamp duty.
- Taxable.
- Exemptions.
- Taxpayers and responsible.
- Relations of taxpayers from the tax on the value added to its customers and the Treasury.

## **Unit 10.-The value added tax (II).**

- The accrual. Fixing temporary tax.
- Process measurement for each operation. The taxable. The tax rate.
- The mechanism of the effect-deduction.

- The special VAT.
- Management of the tax.

## Unit 11.-The transfer tax and stamp duty.

- Regulations.
- Nature and scope of space.
- Onerous Capital Transfer. Taxable. Taxpayer. Taxable income. Tax liability. Special Rules.
- Corporate transactions. Taxable. Taxpayer. Taxable income. Tax liability.
- Documented Legal Acts. General Principles. Deeds: Taxable, taxpayer, taxable income and tax liability. Business documents: Taxable, taxpayer, taxable income and tax liability. Administrative documents: Taxable, taxpayer, taxable income and tax liability. - Provisions common.
- Accrual and Prescription.
- Management of the tax.

## Methodology

GG: Classe magistral

GM: Plantejament, anàlisi i resolució de casos pràctics.

## Development plan

SETMANA	DESCRIPCIÓ	ACTIVITAT PRESENCIAL	HTP	ACTIVITAT TREBALL AUTÒNOM	HTNP
1 <sup>a</sup>	Presentació assignatura Temes 1 i 2	Lliçó magistral	2,5 GG	Estudi personal	7
2 <sup>a</sup>	Tema 2 (cont.)	Lliçó magistral Presentació de la metodologia per a la resolució de les pràctiques.	2,5 GG 1,5 GM	Estudi personal	7
3 <sup>a</sup>	Tema 3	Lliçó magistral Plantejament de pràctiques	2,5 GG 1,5 GM	Estudi personal	7
4 <sup>a</sup>	Temes 4 i 5	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7



SETMANA	DESCRIPCIÓ	ACTIVITAT PRESENCIAL	HTP	ACTIVITAT TREBALL AUTÒNOM	HTNP
5 <sup>a</sup>	Temes 5 (cont.) i 6	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7
6 <sup>a</sup>	Tema 6 (cont.)	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7
7 <sup>a</sup>	Tema 7	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7
8 <sup>a</sup>	Prova avaluació teòrica. Temes 2 a 6	Realització prova teòrica		Estudi personal	7
9 <sup>a</sup>	Tema 7 (cont.)	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Preparació prova pràctica	7
10 <sup>a</sup> 14 november	Prova avaluació pràctica. Temes 3 a 5	Realització prova pràctica		Estudi personal	7
11 <sup>a</sup>	Temes 8 i 9	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7
12 <sup>a</sup>	Temes 9 (cont.) i 10	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7
13 <sup>a</sup>	Tema 10	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7

SETMANA	DESCRIPCIÓ	ACTIVITAT PRESENCIAL	HTP	ACTIVITAT TREBALL AUTÒNOM	HTNP
14 <sup>a</sup>	Tema 11	Lliçó magistral Resolució de pràctiques	2,5 GG 1,5 GM	Estudi personal Realització de pràctiques	7
15 <sup>a</sup>	Consulta dubtes	Consulta dubtes	1,5 GM 1,5 GM	Estudi personal	7
16 <sup>a</sup> 13-19 gener	Consulta dubtes	Consulta dubtes	1,5 GM 1,5 GM	Estudi personal	
17 <sup>a</sup> 24 de gener	Prova avaluació teòrica. Temes 7 a 11	Realització prova teòrica		Estudi personal	
18 <sup>a</sup>	Revisió	Revisió prova teòrica			
19 <sup>a</sup>	Recuperació	Recuperació proves		Estudi personal	

## Evaluation

Es preveuen dues possibilitats d'avaluació

### I.- AVALUACIÓ CONTINUADA

La qualificació final és el resultat de la mitja ponderada corresponent a les següents activitats d'avaluació:

### II.- AVALUACIÓ ALTERNATIVA

En el cas de que una/a estudiant acrediti documentalment (mitjançant contracte de treball o document en el que consti la segona o tercera matrícula de l'assignatura) la impossibilitat de complir amb algun dels requisits establerts per a l'avaluació continuada podrà optar per la realització d'una prova única de validació de competències i coneixements que es realitzarà dins dels setmanes d'avaluació previstes en el calendari acadèmic del curs. Aquesta prova consistirà en un examen que inclourà preguntes de desenvolupament teòric dels temes 1 a 11 del programa de l'assignatura així com un cas pràctic en matèria d'impost sobre la renda de les persones físiques d'impost sobre el patrimoni.

L'opció per l'avaluació alternativa, tot aportant la corresponent acreditació documental, es podrà realitzar fins al 15

d'octubre

## Bibliography

### Legal Texts

It is essential to the use of legal texts propis d'aquesta branch of the law, in particular, tributàries de general laws. The various publishers (Aranzadi, Civitas Tecnos, ... BOE) published each year "tax code" that update desetembre month. However, the mutability of the course content aconsellala regular consultation of legal texts to legal or elweb bases de data from the Ministry of Finance or the Ministry of Economy and Finance of the de Catalunya.

### General Bibliography

- Clavijo Hernández, F.; Ferreiro Lapatza, J.J.; Martín Queralt, J., Tejerizo López, J.M. y Pérez Royo, F.: "Curso de Derecho Tributario. Parte Especial. Sistema Tributario: los tributos en particular", Ed. Marcial Pons, Madrid.
- Pérez Royo (Director): "Curso de Derecho Tributario. Parte Especial", Ed. Tecnos, Madrid.
- Martín Queralt, J.; Tejerizo López, J.M. y Cayón Galiardo, A. (Directores): "Manual de Derecho Tributario. Parte especial", Thomson-Aranzadi.
- AA.VV.: "TodoFiscal", CISS.

### Periodicals

Tax Chronicle

Tax

Tax Gazette

reports Tributari Aranzadi

Fiscal Quincena

Tax Technical Journal.