



IDENTIFYING DATA

Business tax regime

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|---------------------|---|----------|------|------------|
| Subject | Business tax regime | | | |
| Code | V08G081V01944 | | | |
| Study programme | Degree in Law | | | |
| Descriptors | ECTS Credits | Choose | Year | Quadmester |
| | 6 | Optional | 4th | 2nd |
| Teaching language | Spanish Galician English | | | |
| Department | | | | |
| Coordinator | Muleiro Parada, Luís Miguel | | | |
| Lecturers | Aneiros Pereira, Jaime Muleiro Parada, Luís Miguel Rubianes Ferro, José Luis | | | |
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| Web | | | | |
| General description | Business Taxation constitutes a deeper study of the main taxes levied on profits and the operations of entrepreneurs, business owners and companies. The field of study focuses on the taxation of income from economical activities (Personal Income Tax), Corporate Taxation and VAT. There is a special group in which the contents of this course are completely taught in English. | | | |

Competencies

| | |
|------|--|
| Code | |
| A2 | That students know how to apply their knowledge to their work or vocation in a professional way and possess the skills that are usually demonstrated through the elaboration and defense of arguments and problem solving within their area of study. Know How |
| A3 | That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant social, scientific or ethical issues. Know How Know be |
| A4 | Students will be able to present information, ideas, problems and solutions both to specialist and non-specialist audiences. |
| A5 | That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy. Know be |
| B1 | Know the role of law as a regulatory system of social relations. Know |
| B2 | Know the different manifestations of Law in its historical evolution and in its current reality. |
| B3 | To be able to use constitutional principles and values as a working tool for interpreting the law and developing legal dialectics. |
| B4 | To be able to identify legal problems and approach their solution in an interdisciplinary way |
| C65 | CEI 18 □ To know the direct and indirect taxes that result from the application of the right to engage in business and professional activities on the part of entrepreneurs, self-employed workers and capital companies. |
| D1 | Capacity for analysis and synthesis for the elaboration and defense of arguments, as well as organization, planning and use of time in situations of pressure |
| D2 | Use of foreign languages in different course activities. |
| D3 | Ability to make decisions independently, leadership skills, ability to engage in co-operative teamwork, interpersonal skills that are helpful in professional and social situations. |
| D4 | Ability to behave ethically and with social responsibility as a citizen and as a professional, respecting diversity and multiculturalism. |
| D5 | To be able to solve problems and interpret data from reality with their associated meanings, and to establish links with the different branches of the juridical order. |

Learning outcomes

| | |
|------------------------------------|-------------------------------|
| Expected results from this subject | Training and Learning Results |
|------------------------------------|-------------------------------|

As result of the learning, the students purchases the competitions described, particularly the indicated as specific of the subject

| | | | |
|----|----|-----|----|
| A2 | B1 | C65 | D1 |
| A3 | B2 | | D2 |
| A4 | B3 | | D3 |
| A5 | B4 | | D4 |
| | | | D5 |

Contents

| Topic | |
|---|--|
| ISSUE 1: TAXATION OF INDIVIDUAL ENTREPRENEURS: PERSONAL INCOME TAX | 1. Evolution. Legal nature. 2. Object. 3. Tax event. 4. Taxpayer. 5. Income from business activities. 6. Delimitation of the different income. 7. Assets used by the taxpayer in the business activity. 8. Net income. 9. Rules for the determination of certain expenses. 10. Simplified regime. 11. "Objective estimation". 12. Deductions. 13. Formal obligations. |
| ISSUE 2: TAXATION OF CORPORATIONS: CORPORATE INCOME TAX | 1. Evolution. 2. Legal nature and scope. 3 Tax event. Exemptions. 4. Taxpayer. Tax residence. 5. Tax base. 6. Depreciation methods. 7. Provisions. 8. No deductible expenses. 9. Rules for valuing assets. Rules for valuing operations with persons and entities resident in tax havens. 10. Transfer pricing. 11. Thin capitalization. 12. Hidden assets. 13. Loss compensation. 14.Tax rates. 15. Methods for avoiding international double taxation. 15.Tax incentives. 16. Administration of the tax. 17. Withholding tax. 18. Special regimes: Exempted entities. Tax incentives for small-size companies. Tax regime of cooperative entities. Tax consolidation system. Taxation of Mergers. Taxation of leasing contracts. Tonnage tax scheme. Other special regimes |
| ISSUE 3: TAXATION OF NON-RESIDENT ENTREPRENEURS: NON-RESIDENTS INCOME TAX AND DOUBLE TAXATION CONVENTIONS | 1. Legal nature and object. 2. Scope. 3. Taxpayer. 4. Taxable event. 5. Permanent Establishment. 6. Income obtained without PE. 7. Double taxation conventions. |
| ISSUE 4: VALUE ADDED TAX | 1.- Nature and scope of application. 2. Taxable event. 3. Exemptions. 4. Accrual. 5. Taxpayer. 6. Tax base. General regime and special rules. 7. Tax rate and tax due. 8. Deduction. 9. Pro rata rule. 10. Refund. 11. Administration of the tax. 12. Special regimes |
| ISSUE 5: TAXATION OF INTERNATIONAL BUSINESS | Custom duties and import duties. Tax base and quantification. Customs value and TARIC codes. Special customs regimes: transit, storage, free zones, temporary admission and processing procedures, antidumping duties, export clearance, import levies. |
| ISSUE 6: TAXATION OF FAMILY BUSINESS | Concept of family business. Formation of family business. Special rules applicable to family businesses. Transfer of family business. Family holding company. |

Planning

| | Class hours | Hours outside the classroom | Total hours |
|---------------------------------|-------------|-----------------------------|-------------|
| Lecturing | 34 | 32 | 66 |
| Problem solving | 15 | 15 | 30 |
| Objective questions exam | 2 | 30 | 32 |
| Problem and/or exercise solving | 2 | 19 | 21 |
| Systematic observation | 0 | 0 | 0 |

*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies

| | Description |
|-----------------|--|
| Lecturing | The main issues of each lesson will be explained by the professor. Students must prepare the content of each chapter before the discussion in class. |
| Problem solving | Activity with real cases or exercises related to the subject. The student must develop the adequate or correct solutions, as well the interpretation of the results. |

Personalized assistance

| Methodologies | Description |
|-----------------|---|
| Lecturing | Professors will assist the students on their doubts concerning the contents, activities and/or cases. Mentoring sessions may be developed through mail or videocall, following an arrangement between the student and the Professor. |
| Problem solving | They will attend and they will resolve the doubts of the students concerning the contents, activities and/or exercises that proposed to purchase the competitions pursued. Mentoring sessions may be developed through mail or videocall, following an arrangement between the student and the Professor. |

| Assessment | | | | | |
|---------------------------------|--|---------------|-------------------------------|----------------------|-----------------------------------|
| | Description | Qualification | Training and Learning Results | | |
| Objective questions exam | Proof for evaluation of the competitions that include a practical exam. The final exam consists in a written practice where the student will have to resolve several cases. For the Students who under the continuous assessment system, this exam will represent 30% of their final rate. For students who do NOT submit to the continuous assessment system, their grade will be made up of 100% of the score obtained on an exam that is different from that one of the continuous assessment students. | 30 | A2 A3 A4 A5 | B1 B2 B3 B4 | C65 D1 D2 D3 D4 D5 |
| Problem and/or exercise solving | In the Seminars, short-answer or test-type tests will be carried out exclusively for students who under continuous assessment. The average mark of the different short answer exams will constitute 50% of the final mark of said students | 50 | A2 A3 A4 A5 | B1 B2 B3 B4 | C65 D1 D2 D3 D4 D5 |
| Systematic observation | During the classes and the seminars students will solve cases, will present a topic, will deliver a paper. Those activities will be only assessed for students opting for the "continuous evaluation system" | 20 | A2 A3 A4 A5 | B1 B2 B3 B4 | C65 D1 D2 D3 D4 D5 |

Other comments on the Evaluation

First call:

1.- The students that follow the continuous assessment process shall be evaluated according to the previous criteria: objective questions exam (30%), Problem and/or exercise solving (50%) and active participation in class (20%). Regular attendance is required (the absolute minimum level of attendance required is 90%).

2.- The students that do not follow the continuous assessment process shall be graded with a final exam and it will be different that the exam carried out by the students that follow the continuous assessment process.

Second call:

1.- Students must pass a final exam according with the rules of the first call..

2.- The students that follow the continuous assessment process are entitle to keep the qualification obtained through that system.

3.- The students that do not follow the continuous assessment process with a final exam and it will be different that the exam carried out by the students that follow the continuous assessment process.

4.- Students who had followed the system of "continuous evaluation", and did not pass the subject not at the first opportunity nor at the second one, are entitle to keep the qualification obtained through that system for the following academic year (2021-2022).

Final call: Students shall pass a one-off written theoretical and pactical exam.

Sources of information

Basic Bibliography

MALVÁREZ PASCUAL, L; MARTÍNEZ GÁLVEZ, P; RAMÍREZ GÓMEZ, S; SANCHEZ PINO, A.J., **Régimen Fiscal de la Empresa**, Última edición,

Complementary Bibliography

GARCÍA PRATS, F.A.; GARCÍA MORENO, V.A.; MONTESINOS OLTRA, S., **Tributación empresarial**, Ulltima edición,

Compendio de textos legais da parte especial do Dereito Tributario de calquera das editoriais xurídicas coñecidas, Última edición, 2020

MARTÍN QUERALT, TEJERIZO LÓPEZ, CAYÓN GALIARDO (Directores), **Manual de Derecho Tributario. Parte especial**, Última edición, 2020

PÉREZ ROYO, F. (DIRECTOR), GARCÍA BERRO, F., PERÉZ ROYO, I., ESCRIBANO, F., CUBERO TRUYO, A., Y CARR, **Curso de Derecho Tributario. Parte Especial**, Última edición, 2020

MERINO JARA, I; LUCAS DURÁN, M.; CALVO VERGEZ, J.; FERNÁNDEZ AMOR, J.A.; GARCÍA CALVENTE, Y.; GARCÍA, **Derecho Tributario. Parte especial. Lecciones adaptadas al EEES**, Última edición, 2020

CAZORLA PRIETO, L.M.; CHICO DE LA CÁMARA, P., **Introducción al sistema tributario español**, 2015,

Recommendations

Subjects that it is recommended to have taken before

Financial and taxation law 1/V08G081V01603

Financial and taxation law 2/V08G081V01701

Contingency plan

Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

Contingency Plan to be added to the teaching guide of "Business tax regime :

TEACHING ACTIVITIES

In the case that sanitary reasons prevent on-site teaching activities, classes will be held online (through Campus remoto of the University of Vigo), with the support of Faitic Platform. By arranging a meeting with Professors (or via mail), students will have the chance to raise issues they might have in relation with the subject. Cases or activities will be available at the Faitic Platform, a week in advance to the Campus remoto class where the Professor will explain the contents and the cases and, by listening to the answers given by students, present the guidelines for their resolution. In that way, students have a week to solve the cases. Professors will be able thereof to check whether or not students have achieved the competences and knowledge.

The continuous assessment will be carried out in accordance with the provisions of the teaching guide and the Schedule, and the assessment of competencies will be done through the following activities. The continuous assessment process will be done online, with the support of Faitic Platform as indicated in the Schedule. On the other hand, the submission of the solutions to the practical cases will be made to the Professors and will be evaluated for the purposes of scoring the continuous assessment, in accordance with the provisions of the teaching guide. Active and quality participation of students will be valued, according to what is established in the teaching guide.

EXAMS:

In case that health reasons prevent the holding of on-site exams, the final exam will be carried out as established in the teaching guide and will consist of a written practical exam for which the Faitic platform will be used.
