



## IDENTIFYING DATA

### Business tax regime

Subject	Business tax regime			
Code	V08G081V01944			
Study programme	Grado en Derecho			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Optional	4th	2nd
Teaching language	Spanish Galician English			
Department				
Coordinator	Muleiro Parada, Luís Miguel			
Lecturers	Muleiro Parada, Luís Miguel Vadillo Casero, Carlos César			
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Web				
General description	Business Taxation constitutes a deeper study of the main taxes levied on profits and the transactions 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.			

## Training and Learning Results

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.

## Expected results from this subject

Expected results from this subject	Training and Learning Results
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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 transactions 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	30	28	58
Problem solving	14	12	26
Objective questions exam	6	30	36
Systematic observation	1	0	1

\*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
<p>Objective questions exam</p> <p>Students who follows the continuous assessment system will be evaluated through two midterms exams: 1) First partial test, it will be in the middle of the semester (40%) and 2) Second partial test, it will be at the end of the semester (40%).</p> <p>The two written midterms exams are compulsory, and they will consist in a short answers or test-type exam, both of them during the academic period. Each of these two partial short answers or tests will be liberatory and the student must reach a minimum grade of 5 out of 10, so if they having passed both midterms exams, they will not be obliged to take the final exam of the subject, as a requirement to pass it.</p> <p>If the student who follows the continuous assessment system has not passed one or both of the objective test-type tests or partial short-answer tests carried out throughout the semester, they will be obliged to take the final test-type or short-answer final exam. In the final exam, the part or the parts have not been passed in the partial tests will be subject to recovery. In this final exam, students must achieve a minimum grade of 4 out of 10 (in each of the parts of the subject that, if applicable, is examined) in order to reconsider the regular attendance and active participation in class, and if applicable, attendance at other possible activities organized by the Financial and Tax Law Group (maximum 20%). If this minimum mark is not reached, the qualification that will be reflected will be the one obtained in the final exam. Likewise, the final exam may be attended by students who have passed the two continuous assessment tests carried out during the semester and wish to raise their grade.</p> <p>The students who follows the global assessment: their grade will be the 50% of the grade obtained in a written theoretical exam and the 50% of the grade obtained in a written practical exam.</p>	80	A2 B1 C65 D1 A3 B2 D2 A4 B3 D3 A5 B4 D4 D5
<p>Systematic observation</p> <p>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". For students who do not participate in service-learning activities, this section will be valued over 20% of the continuous assessment grade.</p>	20	A2 B1 C65 D1 A3 B2 D2 A4 B3 D3 A5 B4 D4 D5

### Other comments on the Evaluation

#### FIRST CALL:

1. In accordance with the Evaluation Regulation of the University of Vigo, students must communicate their choice not to use the continuous evaluation system in accordance with the procedure and on the date established by the faculty.
2. Students who follows the continuous assessment system will be evaluated according to the following criteria: 1) First partial test, which will be carried out in the middle of the semester (40%), 2) Second partial test, which will take place at the end of the semester (40%), 3) Regular attendance, active participation in class and attendance at other possible activities organized by the Financial and Tax Law Group (20% of the total value of the final grade).

The two written midterms exams are compulsory, and they will consist in a short answers or test-type exam, both of them carried out during the academic period. Each of these two partial short answers or tests will be liberatory and the student must reach a minimum grade of 5 out of 10, so if they having passed both midterms exams, they will not be obliged to take the final exam of the subject, as a requirement to pass this last.

If the student who follows the continuous assessment system has not passed one or both of the objective test-type tests or partial short-answer tests carried out throughout the semester, they will be obliged to take the final test-type or short-answer exam. In the final exam, the part or the parts have not been passed in the partial tests will be subject to recovery. In said final exam, students must achieve a minimum grade of 4 out of 10 (in each of the parts of the subject that, if applicable, is examined) for the grade obtained throughout the course to be taken into account the regular attendance and active participation in class, and if applicable, attendance at other possible activities organized by the Financial and Tax Law Group (maximum 20%). If this minimum mark is not reached, the qualification that will be reflected will be the one obtained in the final exam.

Likewise, the final exam may be attended by students who have passed the two continuous assessment tests carried out during the semester and wish to raise their grade.

3. The students who follows the global assessment: their grade will be the 50% of the grade obtained in a written theoretical

exam and the 50% of the grade obtained in a written practical exam.

4. For all students, the final exam will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty for the 2023/2024 academic year.

## **SECOND CALL:**

1. In the June/July exam, the student who followed the continuous assessment system will have a multiple choice or short answer final exam. In any case, the student must achieve a minimum grade of 4 out of 10 in the final test or short answer final exam in order to consider the regular attendance, active participation in class and attendance at other possible activities organized by the Financial and Tax Law Group (maximum 20%). If this minimum mark is not reached, the qualification will be the one obtained in the final exam.

2. The students who submitted to the continuous assessment system will keep, exclusively for the second exam opportunity, the grade they would have obtained for regular attendance, active participation in class and attendance at other possible activities organized by the Financial and Tax Law Group (maximum 20%).

3. The students who follows the global assessment: their grade will be the 50% of the grade obtained in a written theoretical exam and the 50% of the grade obtained in a written practical exam.

4. For all students, the final exam for the second call will be on the date, place and time specified in the official calendar approved for this purpose by the Faculty for the 2023/2024 academic year.

## **FINAL CALL:**

In the final call the student's mark will be the 50% of the grade obtained in a written theoretical exam and the 50% of the grade obtained in a written practical exam.

For this final call the exam will be on the date, place and time specified in the official calendar approved for this purpose by the Faculty for the 2023/2024 academic year.

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### **Sources of information**

#### **Basic Bibliography**

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#### **Complementary Bibliography**

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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, 2022

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, 2022

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

FERREIRO LAPATZA, J.J y otros., **Curso de Derecho Tributario**, Última Edición,

PITA GRANDAL, A.Mª. (Coordinadora), **Textos y casos prácticos de Derecho Financiero y Tributario II**, 2001,

CORDÓN EZQUERRO, T. (Dir), **Manual del impuesto sobre la renta de las personas físicas**, 2005,

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### **Recommendations**

#### **Subjects that it is recommended to have taken before**

Financial and taxation law 1/V08G081V01603

Financial and taxation law 2/V08G081V01701

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