

Diligencia para hacer constar que el presente programa es el depositado por el Dpto. en este Centro en el curso académico 2006/2007.

El Secretario del Centro: José Ángel Pérez López

SYLLABUS . SPANISH TAX LAW.

Teacher: Pilar Cubiles Sánchez-Pobre

The objective of this subject is to provide the students with a general view of the Spanish Tax system and particularly, its most relevant taxes: The Personal Income Tax, the Corporation Tax and the Value Added Tax. At the end of the course, the students should be able to fulfil their legal obligations regarding those taxes. In addition, they should be able to understand and explain the content of those taxes in English.

This year, there may be a change in the order of explanation because it is planned to reform the Personal Income Tax.


TABLE OF CONTENTS

LESSON I. INTRODUCTION

1. Basic tax terminology.
2. Tax definition. Types of taxes.
3. Spanish Tax System overview.

LESSON II. PERSONAL INCOME TAX

1. Legal base.
2. Residence criteria. Residence in Spain. Residence in an Autonomous Community.
3. Characteristics.
4. Components of income.
5. Imputed Income. Urban Real Estate other than habitual residence.
6. Presumption of income.
7. Taxpayer. Individualization rules.
8. Civil Partnerships.
9. Tax period. Rules concerning when to declare. General and special rules.
10. Exemptions.
11. Employment earnings. Concept. Benefits in kind: concept, valuation and exclusions. Travelling expenses. Reductions. Deductible expenses.
12. Pension Funds.
13. Capital income. Concept. Types.
 - A. Real Estate. Deductible expenses. Reductions. Special case: Rent paid to the spouse or certain relatives.
 - B. Capital from other assets.
 - a. Dividends and income from shares in the capital of an entity.
 - b. Interests and income from lending to a third party.

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- c. Life and disability insurance.
 - d. Others.
 - e. Deductible expenses. Reductions.
14. Business Income.
 15. Capital Gains and Losses.
 16. Taxable base. Personal and Family minimum.
 17. Gross amount due.
 18. State deductions. Andalusian Autonomous Community deductions.
 19. Deduction to avoid double taxation.
 20. Maternity deduction.
 21. Joint Taxation. Family unit.
 22. Obligation to submit a return. Procedure to obtain a refund for taxpayers not obliged to file a return.
 23. Compensation between spouses. Return draft.
 24. Withholding tax


LESSON III. CORPORATION TAX.

1. Characteristics.
2. Basis of assessment. Result of the Profit and Loss Statement and the necessary adjustments.
3. Entities subjected to the tax.
4. Residence criteria.
5. Fiscal Address.
6. Totally or partially Exempted Entities.
7. Tax period.
8. Deductible and non deductible expenses.
9. Depreciation. System admitted.
10. Provisions.
11. Extraordinary results. Inflation adjustment.
12. Operations among related entities.
13. Tax Liquidation.
14. Deferment of tax for setting up enterprises abroad.
15. Offset of negative bases.
16. Rates. Full amount due.
17. Relief from double taxation.
18. Deductions.
19. Summary of the special treatment of small and medium enterprises.
20. Withholding tax and advanced payments.

LESSON IV. VALUE ADDED TAX.

1. VAT legal base and field of application.
2. Characteristics.
3. Taxable events. Concept of businessperson.
4. Supplies of goods vs. supplies of services.
5. Self-supply.

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6. Non-subjected activities.
7. Exemptions.
8. Place of supply.
9. Taxable person.
10. Time of supply.
11. Tax value.
12. Rates.
13. Output VAT. VAT charged to clients. How and when must VAT be charged?
14. Deductible VAT. Cases when apportionment is necessary. Methods of apportionment.
15. Intra- EC acquisitions vs imports. Taxable event. Taxable person. Place and time of acquisition.
16. VAT return. What happens when the deductible VAT is higher than the output VAT? Special cases: Refund of VAT paid in other EU countries. Refund of VAT paid in Spain by certain travellers.

CLASS MATERIALS

In class, it is compulsory to have a copy of the legislation of the Income Tax, Corporate Tax and Value Added Tax. Use the last copies. Copies from other years are useless because legislation often changes. A calculator is recommended.

BIBLIOGRAPHY

In Spanish:

-The guides about IRPF, IS and IVA published by the Agencia Estatal de Administración Tributaria (AEAT) are recommended. They include easy explanations and examples. Furthermore, they also include the necessary legislation.

-Ferreiro Lapazta, J.- “Curso de Derecho Tributario, Parte Especial”, Marcial Pons, Madrid, 2004.

-Martín Queralt, J. and Soler Roch, M.T- “Impuesto sobre la Renta y Patrimonio de las Personas Físicas”, Tecnos, 2005, 21 ed.

-Rubio Guerrero, J.J-“Manual del Impuesto sobre Sociedades”, IEF, Madrid, 2003.


-Sanz Gadea, E- “Impuesto sobre Sociedades. Comentarios y casos prácticos”, CEF, Madrid, 2004, 4 ed. 2 vol.

Lozano Serrano, C.- “Impuesto sobre Sociedades”, Tecnos, Madrid, 2003.

-Pla Vall, Cifre, S.- “Impuesto sobre Sociedades”, Tirant lo Blanch, 2005

-López-Santacruz Montes, J.A- “Impuesto sobre Sociedades”, Francis Lefebvre, Madrid 2005

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-Martín Queralt, J. y otros- “Manual de Derecho Tributario. Parte Especial”, Thomson-Aranzadi, Navarra, 2005.

-Memento Práctico Francis Lefebvre, Fiscal. Madrid, 2005.

-Cabrera Fernández, J.M, Cabrera Herrero, M: “Todo IVA 2005”, CISS, Valencia, 2005.

In English: These books are useful to understand the technical vocabulary for taxes but do not explain the Spanish taxes.

-Melville, A.-“Taxation: finance act 2005”, Pitman, Financial Times, London, 2005, 11th ed.

- Rowes, P.-“Taxation: incorporating the Finance Act 2005”, Thomson learning EMEA, London 2005, 24th ed.

IMPORTANT: Some of these books may not be completely updated. You must always study comparing the texts and the legislation in order to avoid the eventual mistakes.

LINKS

These Internet addresses may be interesting:

www.aeat.es.

www.ief.es

www.congreso.es

www.us.es/definanciero

www.europa.eu.int

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