



PROYECTO DOCENTE
Régimen Fiscal de la Empresa
Grupo 7 (docencia en inglés)
CURSO 2019-20

Datos básicos de la asignatura	
Titulación:	Grado en Finanzas y Contabilidad
Año plan de estudio:	2009
Curso implantación:	2014-15
Centro responsable:	Facultad de Turismo y Finanzas
Nombre asignatura:	Régimen Fiscal de la Empresa
Código asignatura:	1610019
Tipología:	OBLIGATORIA
Curso:	2
Periodo impartición:	Primer cuatrimestre
Créditos ECTS:	6
Horas totales:	150
Área/s:	Derecho Financiero y Tributario
Departamento/s:	Derecho Financiero y Tributario

Coordinador de la asignatura
CUBILES SANCHEZ-POBRE PILAR

Profesorado
Profesorado del grupo principal: CUBILES SANCHEZ-POBRE PILAR

Objetivos y competencias
OBJETIVOS: La asimilación correcta de la asignatura capacitará al alumno para cumplimentar sus obligaciones fiscales como empresario, ya sea persona física o jurídica. Al finalizar el curso, conocerá la información actualizada para tal fin y dispondrá de las herramientas y habilidades necesarias para acceder y comprender eventuales cambios en la normativa tributaria. COMPETENCIAS:



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Competencias específicas:

Conocimiento lenguaje jurídico

Competencias genéricas:

Capacidad para aplicar la teoría a la práctica

Habilidad para trabajar de forma autónoma

Habilidades de investigación

Trabajo en equipo

Capacidad de crítica y autocrítica

Contenidos o bloques temáticos

1.Introducción a la asignatura.

2.Descripción del Sistema Tributario Español.

3.Impuesto sobre la Renta de las Personal Físicas. En especial, el empresario como sujeto pasivo del impuesto.

4.Impuesto sobre Sociedades. Régimen General y de las Empresas de Reducida Dimensión.

5.Impuesto sobre el Valor Añadido.

Relación detallada y ordenación temporal de los contenidos

LESSON I. INTRODUCTION

1. Spanish Tax System overview.

2. Personal Income tax.

3. Corporate Income Tax

4. Tax on the income of non-residents.



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5. Wealth Tax
6. Tax on Inheritance and Gifts
7. Value Added Tax (VAT)
8. Tax on transfers and Stamp duty
9. Excise duties
10. Property Tax
11. Tax on Economic activities
12. Tax on mechanically-powered vehicles
13. Tax on construction, installation and works
14. Tax on the increase in the value of urban land

LESSON II. PERSONAL INCOME TAX

1. Introduction.
2. Who is Taxpayer regarding this tax?
3. Residence in an Autonomous Community.
4. Components of income.
5. Imputed Income. Urban Real Estate other than habitual residence.
6. Individualization rules.



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7. Tax point. General and special rules.
8. Exemptions.
9. Income from employment.
10. Income from immovable property.
11. Income from investment.
12. Business Income.
13. Capital Gains and Losses.
14. Taxable base. Deductions from base. Personal and Family minimum.
15. Tax due.
16. Tax credits.
17. Tax credit to avoid International double taxation.
18. Maternity tax credit and other tax credits related to personal circumstances.
19. Joint Taxation. Family unit.
20. Obligation to submit a return. Results.

LESSON III. VALUE ADDED TAX.

1. VAT legal base and territorial scope.
2. Chargeable event. How VAT works. Output and Input VAT.



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3. Exemptions.
4. Deductible VAT.
5. Concept of businessperson.
6. Supplies of goods vs. provision of services.
7. Non-subjected operations.
8. Taxable amount. Rates.
9. Place of supply.
10. Taxpayer.
11. Tax point.
12. Intra-community acquisitions. Imports.
13. VAT returns. Deadlines. Instantaneous Information System. Cases of refund.
14. Special Schemes.

LESSON IV. CORPORATE INCOME TAX.

1. Introduction.
2. General and special schemes.
3. Taxable income. The off-balance-sheet adjustments.
4. Residence criteria. Fiscal Address.



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5. Exempt and partially-exempt entities. Exempt income.

6. Tax year. Deadlines to pay.

7. When must income be included?

8. Non-deductible expenses.

9. Depreciation.

10. Bad debts.

11. Transfers.

12. Calculation of gross amount due.

13. Tax credits for double taxation.

14. Relief in art. 33-34 LIS.

15. Tax credits to encourage certain activities.

16. Tax return.

LESSON V- COLLABORATIVE MATERIALS

Projects about taxation in an international world. See topics and instructions for Projects on the last page.?

Actividades formativas y horas lectivas



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Actividad	Créditos	Horas
B Clases Teórico/ Prácticas	6	60

Metodología de enseñanza-aprendizaje

Sistemas y criterios de evaluación y calificación

El sistema será especificado por el profesor en su Proyecto Docente. Podrá ser uno de los siguientes: evaluación continua; un examen final global sobre todo el contenido de la asignatura; un sistema mixto entre los anteriores. Los alumnos no podrán cambiar de grupo.

Criterios de calificación del grupo

Attendance is compulsory to follow the modules system (recommended). If a student does not attend 3 or more classes, he cannot follow the modules system and will have to sit the exam about the whole subject at the end of the term.

The course will consist of three modules:

Module I: Taxes studied in the introduction and Personal Income Tax. There will be one exam to be solved individually in class. It will consist of practical questions.

Mark Module I= Mark in the exam.

Module II: VAT: There will be one exam to be solved individually in class. It will consist of practical questions.

Mark Module II= Mark in the test

Module III: A Project (the instructions are on the last page of the syllabus).



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The mark will be the average between the mark obtained in the written project and the mark obtained in the presentation in class. If it is a group project, all members will get the same mark for the written part. However, the mark for the presentation in class may vary.

To obtain a good mark, you should pay attention to: quality of the written content, number and quality of sources, format of paper and presentation. You should also be able to answer any questions about the topic that may be asked in class.

The mark obtained in the subject will be the average of the three modules. It is necessary to obtain at least a 4 (out of 10) in each module to pass. Participation in class is strongly encouraged and will be taken into account.

If a student fails, he will have the opportunity to sit a written exam about the whole syllabus at the end of the term (same date as groups in Spanish: 23rd January 2020). It will consist of ten questions about all topics covered in class. The mark will be the one obtained in the exam.

In September, the exam will have the same structure as the one in January. The mark will be the one obtained in the exam.

PROJECTS-2019/20

All Projects should be related to Taxation in an international context. You should look for information in the links which are provided (including the bibliography in the papers you may find) and choose a topic that is interesting to you. That does not mean that you cannot use additional sources. On the contrary, they are welcome.

Taxation in the European Union:



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https://europa.eu/european-union/topics/taxation_en

https://ec.europa.eu/taxation_customs/index_en

International Taxation. OECD web:

<http://www.oecd.org/tax/>

Projects may be written individually or in pairs. As soon as a student or group chooses a topic, a proposal must be sent before 20th October to pcubiles@us.es with details (title, short summary, explanation of why it is interesting to study the question, index and bibliography) to see if it is accepted or not. If the topic has already been chosen by another student/group, the proposal will not be accepted and another topic will have to be chosen. Consequently, the sooner you send it, the better.

The Projects will consist of a written paper between 10 and 15 pages in Times New Roman 12p (single-spaced). In addition, each student/group must prepare a PowerPoint presentation to explain the most relevant points of the Project. The Presentation should last 20 minutes. All members of the group must speak. After the presentation, there will be a discussion on the topic. All students are expected to follow the presentation and be able to defend their own opinions about the concepts/problems/ideas presented.

Deadline for all written projects: 2nd December (the Projects must be sent to pcubiles@us.es as well as printed and handed in in class)

Dates for Presentations in class: 11th, 16th, 18th, December. Who goes when will be decided in class.



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The Project should:

1. Outline the main aspects of every topic.
2. Develop the different views regarding the problem discussed.
3. Contain (and this is essential) your own conclusions and the reasons which justify your opinion.
4. Have the following structure: index; short introduction; development of content; conclusions; bibliography and sources.

Horarios del grupo del proyecto docente

<http://ff.us.es/horarios-2019-20/>

Calendario de exámenes

<http://ff.us.es/#>

Tribunales específicos de evaluación y apelación

Presidente: PILAR CUBILES SANCHEZ-POBRE
Vocal: EVA MARQUEZ CAMPON
Secretario: JAIME MANUEL VENTURA ESCACENA
Suplente 1: JAIME AURELIO LOPEZ-MELENDO LANNES
Suplente 2: MARIA DEL DULCE NOMBRE MENCOS MARTEL
Suplente 3: MARIA ELENA LOPEZ GONZALEZ

Bibliografía recomendada

BIBLIOGRAFÍA GENERAL:

Curso de Derecho Tributario. Parte Especial.
Autores: AA.VV (dir. Pérez Royo, F.)



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Edición: Last
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ISBN:

BIBLIOGRAFÍA ESPECÍFICA:

Los principales impuestos del Sistema Tributario
Autores: CUBERO TRUYO, A., TORIBIO BERNÁRDEZ, L. TORIBIO BERNÁRDEZ, L.
Edición: 2019
Publicación: Tecnos
ISBN:

INFORMACIÓN ADICIONAL

The following links are useful:

Spanish taxation: (most in Spanish)

<http://www.minhap.gob.es/es-ES/Areas%20Tematicas/Impuestos/Paginas/default.aspx>

https://www.agenciatributaria.es/AEAT.internet/en_gb/Inicio.shtml

Spanish legislation: (most in Spanish)

http://www.congreso.es/portal/page/portal/Congreso/Congreso/Iniciativas/LeyesAprob?_piref73_1335447_73_1335446_1335446.next_page=/wc/busquedasLeyesAprobadas&anoLey=2017&selectLey=tituloListadoLeyes

European Union:

https://europa.eu/european-union/law_en



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https://europa.eu/european-union/topics/taxation_en

https://ec.europa.eu/taxation_customs/index_en

OECD:

<http://www.oecd.org/tax/>

Andalucia (only in Spanish):

<http://www.juntadeandalucia.es/temas/personas/economia.html>

Seville: (only in Spanish):

<https://www.sevilla.org/servicios/agencia-tributaria-de-sevilla/informacion-tributaria>