COURSE DATA

DATA SUBJECT

Code: 35814
Name: Introduction to taxation
Cycle: Undergraduate Studies
ECTS Credits: 6
Academic year: 2025-26

STUDY (S)

Degree	Center	Acad. year	Period
1313 - Degree in Business Management and Administration	Facultat d'Economia	2	Second quarter
1330 - Degree in Business Management and Administration (Ontinyent)	Facultat d'Economia	2	Second quarter
1921 - Double Degree Program BMA and Law	Facultat d'Economia	3	First quarter
1926 - Double Degree Program Tourism and BMA	Facultat d'Economia	3	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1313 - Degree in Business Management and Administration	Taxation	COMPULSORY
1330 - Degree in Business Management and Administration (Ontinyent)	Taxation	COMPULSORY
1921 - Double Degree Program BMA and Law	Year 3 compulsory subjects	COMPULSORY
1926 - Double Degree Program Tourism and BMA	Asignaturas de tercer curso	COMPULSORY

COORDINATION

AFCHA CHAVEZ SERGIO MOISES

SUMMARY

- **Introduction to taxation** is the English version of the course **Introducción a la Fiscalidad ,** a **6** ECTS credit compulsory course, included with the subject "Fiscalidad de la empresa" in the Subject "**Fiscalidad**" (Taxation). This courses are part of the Module "**Entorno Económico y Marco Jurídico**" (Economic environment and Legal Framework) in the Degree in ADE.

- The formative importance of the course resides in its contribution to the central objective of the *grade in ADE* of forming professionals able to perform management, advising and assessment activities in firms, both globally and in specific functional areas like finance, investment,

management or accounting, so its contribution qualifies to the graduated in ADE to work both in firms or institutions management and in the field of counseling and consulting.

- As to the specific objectives of the Degree in Business Administration this Course provides instrumental knowledge to the training and learning process. The course is organised to help students to acquire knowledge and skills in different professional fields and mentally prepared to adapt both to the new scenarios that may require his future career and to changes in the current economic and regulatory environment.
- The subject is of great interest for the future career of the students as it provides some basic skills basic to achieve different profiles, for example, those involved with Taxation, Auditing, Accounting, Constitution and Dissolution of Companies, Asset Management, etc.,.
- Its localization inside the module helps to place the study area in the legal and fiscal environment in which the company operates and interacts, and it allows to enlarge the knowledge that will be used in further subjects. In this sense, the different subjects of the module are linked with part of the contents that are taught in some of the subjects of other modules.
- Besides their role in supporting later formative developments, the module is useful professionally because part of the contents and skills that are acquired are of direct application during the work as a professional.

- The contents of the course will cover a varied range of aspects related with Public Sector Funding, business taxation from the starting of the firm, to the normal operation, inheritance and transmission, and dissolution of Business, and finally, the Spanish taxes. On this regard Spanish Personal Income Tax and Value Added tax will be the main characters of the course, taking into account their impact on the tax obligations of those engaged in economic activities.

PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

Prerequisites have not been established

COMPETENCES / LEARNING OUTCOMES

1313 - Degree in Business Management and Administration

Acquire interdisciplinary knowledge of the company and its social, economic, institutional and legal environment, and of the basic elements of the management process, such as organisation and administration, accounting, taxation, operations, human resources, marketing, financing and investment.

Be able to adapt to new situations.

Be able to analyse and search for information from different sources.

Be able to apply economic principles for the diagnosis and resolution of social problems such as immigration, discrimination and others that affect society and the market.

Be able to learn autonomously.

Be able to make decisions.

Be able to solve problems.

Be able to understand and anticipate the tax situations to be faced by the company.

Be able to use ICTs in the field of study.

Demonstrate capacity for analysis and synthesis.

Demonstrate oral and written communication skills in the native language.

Have critical and self-critical capacity.

Have organisation and planning skills.

Know the Spanish tax framework, with special reference to the business environment.

Manage time effectively.

Understand the international dimension of taxation and its effect on business.

Understand the relationship between taxation and business decisions.

DESCRIPTION OF CONTENTS

1. Introduction to Taxation

- Financing the public sector
- Basic elements of a tax
- Classification and types of taxes
- The tax system in Spain

2. Consumption Taxation

- Classification of consumption taxes
- Excise duties
- General taxes: Value Added Tax (VAT)
- VAT in Spain and the European Union

3. Personal Income Taxation

- Characteristics of income taxes
- Structure of the Spanish Personal Income Tax (IRPF)
- Exempt income and taxpayers under the Spanish IRPF

4. IRPF: Employment Income

- Economic concept
- Quantification: income and deductible expenses
- Withholding payments

5. IRPF: Income from Capital Investments

- Economic concept
- Quantification: income and deductible expenses
- Withholding payments

6. IRPF: Income from Real Estate

- Economic concept
- Quantification: income and deductible expenses
- Withholding payments
- Imputation of real estate income

7. IRPF: Income from Economic Activities (I)

- Economic concept
- Methods for determining income
- Introduction to the General and Simplified Direct Estimation methods

8. IRPF: Income from Economic Activities (II): Objective Estimation

- Scope of application
- Income quantification
- Withholding payments

9. VAT: Special Regimes

- Special regime ¿Recargo de Equivalencia¿
- Special regime for agriculture, livestock, and fishing
- Simplified regime ¿Regimen simplificado del IVA¿

10. IRPF: Capital Gains and Losses

- Economic concept
- Quantification: general case
- Quantification: special cases
- Withholding payments

11. IRPF: Tax Assessment (I)

- Types of income
- Integration and compensation process
- Quantification of the taxable base and net tax base
- Quantification of the personal and family allowance
- Quantification of the gross tax liability

12. IRPF: Tax Assessment (II)

- Quantification of the net tax liability
- Tax benefits: national deductions
- Tax benefits: regional deductions
- Quantification of the differential tax liability

13. IRPF: Joint Taxation and Filing Obligation

- The tax unit: types of household units
- Characteristics of joint taxation
- Tax benefits of joint taxation
- Income individualization
- Filing obligation

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	30,00
Classroom practices	30,00
Total hours	**60,00**

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	15,00
Independent study and work	30,00
Preparation of lessons	30,00
Preparation for assessment activities	0,00
Resolution of case studies	15,00
Total hours	**90,00**

TEACHING METHODOLOGY

During the course we will work on the contents of the syllabus. We will consider theoretical questions of the subject along with exercises and practical cases that must be handed in to the responsible of the class on the scheduled dates and fulfilling formal requirements. To follow the theoretical and practical sessions it can be used the available resources appropriate to achieve the correct attainment of the proposed objectives (blackboard, transparencies, virtual classroom, etc.).

In a general way, the classes combined the methodology of master classes with practical sessions. So, on one hand, the professor will highlight the fundamental aspects of each topic and it will guide the study through the relevant bibliography, on the other hand, the practices will consist on outlining questions and exercises applied to the economic and juridical field that students must solve. If required, the answers of the exercises will be discussed in class. Also students will be asked to read, to analyze and to synthesize different readings and must be able to show -either by means of written work, or either by means of oral presentation- his/her understanding of the readings.

The educational materials required will be available either in the Library or –if possible- in the virtual classroom, http://aulavirtual.uv.es.

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EVALUATION

To pass the course it will be necessary to obtain a minimum qualification of 5 over 10.

The final mark will be the result of the following assessments:

1. *The final exam* that will consist of theoretical and practical questions (they will suppose 80% of the final mark). The minimum qualification to pass the exam will be 5 (over 10) in this written test, so that the rest of the student's assessment could be added. **During this exam, the legislation corresponding to the subject may be used, but annotations may not be incorporated into it. In case of failure to comply with this rule, the exam will be considered failed.**

1. *Assessment of the practical activities* developed by students during the course: written works, oral exhibitions, resolution of problems and tests. For the assessment of the activities and proposed tasks, these should be given in the scheduled date and fulfil formal requirements. (they will suppose 20% of the final mark). All these activities will be recoverable in the final exam of the second call.

REFERENCES

Basic

Afcha Chávez, S.; Granell Perez, R. e Higón Tamarit, F.J. (2025): Impuesto sobre la Renta. Ejercicio 2025, Tirant lo Blanch, Valencia.

Costa, M. y Otros (2005): Teoría de los impuestos: un enfoque económico, 2ª Edición, Thomson-Civitas, Madrid.

Descalç, A. e Higón, F.J. (2007):Sistema Fiscal: introducció a la imposició, Universitat de València, Valencia.

Complementary

Alonso Alonso, R. (2023): IRPF e Impuesto sobre el Patrimonio. Casos prácticos. Centro de Estudios Financieros, Madrid.

Bustos Gisbert, A. (2011): Lecciones de Hacienda Pública II, Colex, Madrid.

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Portillo Navarro, M.J. (2024): Manual de Fiscalidad Española: Teoría y Práctica, Madrid: Tecnos

Sevilla Segura, J.V. (2004): Política y Técnica Tributarias, Madrid: Instituto de Estudios Fiscales.

Agencia Tributaria (2025): Manual Práctico RENTA 2024. Agencia Estatal de la Administración

Tributaria, Madrid. Se puede descargar en un archivo pdf en la página web de la Agencia Tributaria (www.agenciatributaria.es).

Rodríguez Vegazo, Antonio y Mellado Benavente, Francisco Manuel. (2021): Guía práctica del IVA, Madrid: CISS.

Lefebvre. El Derecho (2025): Mementos Fiscal, Edersa-Ediciones Francis Lefevre, Madrid. Está accesible en la base de datos desde ordenadores conectados a la red informática de la Universidad de Valencia en la dirección http://online.elderecho.com o buscando en las bases de datos de la biblioteca http://biblioteca.uv.es.

Agencia Tributaria (2025): Manual Práctico IVA 2024. Agencia Estatal de Administración Tributaria, Madrid. Se puede descargar en un archivo "pdf" en la página web de la Agencia Tributaria (www.agenciatributaria.es).