

**COURSE DATA****DATA SUBJECT****Code:** 36774**Name:** Financial and Tax Law. Special part.**Cycle:** Undergraduate Studies**ECTS Credits:** 4.5**Academic year:** 2025-26**STUDY (S)**

Degree	Center	Acad. year	Period
1933 - Double Degree in Law and Economics_2022	Facultat d'Economia	4	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1933 - Double Degree in Law and Economics_2022	Asignaturas de cuarto curso	COMPULSORY

COORDINATION**SUMMARY**

The aim of this subject is to provide the student with a general knowledge of the Spanish tax system through the study of the main existing taxes in our country, particularly state taxes. This is without prejudice to introducing the analysis of the taxes corresponding to other territorial entities, i.e. the Autonomous Communities and Local Entities. Systematically, this subject is located, within the Law Degree Syllabus, between the compulsory subjects "Régimen jurídico de la Hacienda pública" and "Práctica tributaria", thus following a logical sequence of study that moves from the knowledge of the general concepts of this legal discipline and, very especially, Tax Law, passing through its application to the study of taxes in particular and concluding, by way of a recapitulation with an eminently practical nature, in the application of the knowledge and competences previously acquired in the last of the compulsory subjects assigned to the area of Financial and Tax Law.

PREVIOUS KNOWLEDGE**RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

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

OTHER REQUIREMENTS



COMPETENCES / LEARNING OUTCOMES

-

Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.

DESCRIPTION OF CONTENTS

1. WEALTH TAX

Regulatory sources.
Characteristics of the tax.
Territorial application.
Taxable event: exempt goods and rights.
Taxable person.
Taxable base and taxable base.
Determination of the tax debt.
Administration.

2. inheritance and gift tax

The taxable event.
Taxable persons.
The taxable base.
Determination of the tax debt.
Formal obligations; accrual and statute of limitations.

3. TAX ON PROPERTY TRANSFERS AND CERTIFIED LEGAL DOCUMENTS.

Characteristics and regulatory sources. Current structure of the tax.
Modalities of the tax. Delimitation with VAT.
Common rules; the verification of values.
Formal obligations and management of the tax.

The introduction and evolution of VAT in our country: characteristics of the tax; applicable regulations.
Taxable events; exemptions.
Place where the taxable event takes place.
Accrual of the tax.



4. VALUE ADDED TAX.

The introduction and evolution of VAT in our country: characteristics of the tax; applicable regulations.
Taxable events; exemptions.
The taxable base.
Taxable persons. The repercussion of the tax.
Tax rates.
Deductions and refunds.
Formal obligations of taxpayers.
Tax return

5.

6. Personal Income Tax

Introduction. Sources of legislation.
Nature, purpose and scope of application. Non-resident income tax.
Taxable event and classification of exemptions.
Personal aspect, the taxpayer.
Residence.
Attribution of income.
Individualisation of income.
Tax period, accrual and temporary imputation.
Determination of the taxable and taxable base.
Special regimes.
Integration and compensation of income.
Personal and family minimum.
Special valuation rules.
Calculation of the tax: deductions from the tax liability.
Regional or complementary tax.
Differential quota.
Family taxation.
Management of the tax: obligation to declare; payments on account; provisional settlements;
Formal obligations and liability and penalties.

7. Corporate Income Tax

Background and characters of the tax.
Taxable event.
Taxpayer.
Taxable base: concept and valuation rules.
Determination of the tax debt.
Special regimes.
Formal obligations.

**WORKLOAD****PRESENCIAL ACTIVITIES**

Activity	Hours
Theoretical and practical classes	45,00
Total hours	45,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	3,00
Individual or group project	7,50
Independent study and work	15,00
Preparation of lessons	20,00
Preparation for assessment activities	17,00
Resolution of case studies	5,00
Total hours	67,50

TEACHING METHODOLOGY**EVALUATION****REFERENCES**

- Manual de Derecho tributario. Parte Especial. HERRERA MOLINA, P., ÁLVAREZ MARTÍNEZ, J y GARCÍA MORENO, V.A (DIRS.), VV.AA. Aranzadi, 2024.