

**COURSE DATA****DATA SUBJECT**

**Code:** 43186  
**Name:** Indirect taxation  
**Cycle:** Master's Degree  
**ECTS Credits:** 5  
**Academic year:** 2026-27

**STUDY (S)**

| Degree   | Center           | Acad. year | Period                           |
|--|------------------|------------|----------------------------------|
| 2128 - Master's Degree in Corporate Law. Trade, Labour and Tax Consultancy         | Facultat de Dret | 1          | Second quarter,<br>First quarter |
| 2901 - Double Master's Degree Programme in Law and Procurement-Corporate Law Comme | Facultat de Dret | 2          | Second quarter,<br>First quarter |

**SUBJECT-MATTER**

| Degree   | Subject-matter               | Character |
|--|------------------------------|-----------|
| 2128 - Master's Degree in Corporate Law. Trade, Labour and Tax Consultancy         | Indirect taxation            | ELECTIVES |
| 2901 - Double Master's Degree Programme in Law and Procurement-Corporate Law Comme | Specialty in Tax Consultancy | ELECTIVES |

**COORDINATION**

HERNANDO CEBRIA LUIS

MACHANCOSES GARCIA ESTER

**SUMMARY**

The subject addresses, mainly although not exclusively, the study of VAT, both its general regime and the most important special regimes, delving into European directives and jurisprudence, its reception in Spain and the resolution of cases and of cases of application of this tax.

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

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

**OTHER REQUIREMENTS**



Those specific to the Bachelor's or Degree in Law in the areas and content that make up the subject, or, at least, those of the Bachelor's or Degree in Business Studies, supplemented, where appropriate, with general legal notions on indirect taxation.

## COMPETENCES / LEARNING OUTCOMES

### 2128 - Master's Degree in Corporate Law. Trade, Labour and Tax Consultancy

Contemplar en conjunto y tener en cuenta los distintos aspectos y las implicaciones en los distintos aspectos de las decisiones y opciones adoptadas, sabiendo elegir o aconsejar las más convenientes dentro de la ética, la legalidad y los valores de la convivencia social.

Proyectar sobre problemas concretos sus conocimientos y saber resumir y extraer los argumentos y las conclusiones más relevantes para su resolución.

Saber identificar los requerimientos de prestación y organización determinantes para el asesoramiento jurídico empresarial.

Saber planificar y ordenar jurídicamente la actividad de la empresa para anticiparse a los posibles problemas y contar de antemano con estrategias de solución de los mismos.

Students should demonstrate self-directed learning skills for continued academic growth.

## DESCRIPTION OF CONTENTS

### 1. IAE: Taxable event, rates and benefits

### 2. VAT: Taxable events and non-taxation

### 3. Exemptions, place of performance and accrual

### 4. Taxable base

### 5. Passive subjects



## 6. Rate: type, deductions, returns

## 7. Simplified regime, equivalence surcharge regime and other special regimes

### WORKLOAD

#### PRESENCIAL ACTIVITIES

| Activity           | Hours        |
|--------------------|--------------|
| Tutorials          | 5,00         |
| Theory             | 35,00        |
| Seminar            | 10,00        |
| <b>Total hours</b> | <b>50,00</b> |

#### NON PRESENCIAL ACTIVITIES

| Activity                              | Hours        |
|---------------------------------------|--------------|
| Attendance at other activities        | 0,00         |
| Individual or group project           | 20,00        |
| Independent study and work            | 0,00         |
| Preparation of lessons                | 0,00         |
| Preparation for assessment activities | 30,00        |
| Resolution of case studies            | 0,00         |
| <b>Total hours</b>                    | <b>50,00</b> |

### TEACHING METHODOLOGY

MD1 – Training tasks of the teaching-learning process prior to classroom interaction.



MD2 – Training tasks of the teaching-learning process in the classroom interaction process.

MD3 – Eminently practical methodology, through a computer room where the applications to be treated are downloaded and completed.

**MD1 – Training tasks of the teaching-learning process prior to classroom interaction.**

Firstly, the teaching methodology must be suitable for focusing, from the beginning, on the problem to be addressed, presenting its different facets, which will be developed by each discipline involved. To do this, in each subject, teachers who start it must explain the problematic cores that are going to be addressed in it, as well as – in the case of legal subjects – the values and normative purposes pursued by the system when regulating and trying to resolve the problems. It is inconceivable that a teaching-learning process of Law should avoid, under the guise of mere technique, the treatment of the values that inspire the legal system, the social needs that it must resolve and the options on which it bases the solutions it adopts. For this reason, from the very beginning, the professor has the role of revealing and explaining these dimensions in advance. In a word, what operational pedagogy summarises as "presentation of the subject matter" and of the values that shape and explain it.

Secondly, in relation to the above, due to the theoretical-practical content of most of the subjects, and due to the knowledge that the Master's students already have, master lectures that place them within the framework of the legal system, which they already know, are not advisable. For this reason – as described in each subject – only a small part of the weekly class hours can be called theoretical. Its content, however, cannot be limited to an abstract presentation of the legal system, but rather to highlighting and presenting its relevant rules and its application criteria for the problems to be addressed. Therefore, it must focus on establishing certain key legal categories or institutions for the resolution of the problems addressed in that subject; at the same time it can serve as a reminder to students or as an introduction for those who were trained in legal systems other than the Spanish one. The bulk of the teaching in the classroom, however, is covered by the debate of materials and by the resolution of cases and assumptions previously provided to the students. Hence, the teaching methodology has as a central aspect the selection by the teacher of the most suitable materials.



the preparation of the debates and the selection and resolution of the most representative problems, without prejudice to the fact that, on occasions, part of the learning consists of the students themselves having to make that selection, limited by the teachers from among the huge variety of resources and sources available. Thirdly, in order to promote these debates and problem-solving, teamwork by students also becomes a training tool, allowing them to consolidate transversal skills of the degree and assume a work dynamic that they will surely find in their subsequent activities. The distribution and assignment of tasks among the members of the group, the contribution of each member, their coordination and discussion within the group, their coupling to different groups throughout the Master's degree and the conjunction of all this for their orderly presentation or their joint treatment to solve the problems are skills that are sought to be developed throughout their stage as Master's students.

Fourthly, and transversally to all subjects - in addition to the specific complementary ones - they must also reinforce their capacity for the use of new technologies, so that both in the offer and selection of materials and in their use and presentation of the results achieved, the use of instruments such as the virtual classroom, the management of databases, electronic consultations, the presentation of panels or slides, etc. is encouraged.

#### **MD2 – Training tasks of the teaching-learning process in the classroom interaction process**

In line with the focus of the Study Plan, the teaching methodology must be aimed at placing them in a position to discover and progress in solving the problems posed by themselves. To do so, it is essential to imbue them with reasoning, clarity in the separation of different aspects, so that they do not make logical leaps or "prejudices" about content or interpretation of the relevant rules, and, ultimately, so that they are capable of reaching and offering the solution through adequate technical-legal reasoning and values and principles. In an environment as changing as the regulatory framework of the company and its activity, "learned" solutions can be of little value, and emphasis must be placed on their ability to extract by themselves, at any given time, from each regulatory framework in force, and for each specific problem posed, the most advisable solutions, even with the margin of debate or even uncertainty that the system often presents, and which leads to disparate solutions depending on the legal operators or the position they occupy as law enforcers. For this reason, the evaluation system, especially in the first three subjects, is built around the original contribution of each student in the memory that they have to defend and in the treatment of the problem that they themselves have raised, instead of limiting itself to checking whether they have acquired limited knowledge "transmitted" by the teachers.

Therefore, classroom debate on the materials and problems previously provided by the teacher and worked on by the students becomes the core of the teaching-learning process, although, obviously, it contributes little without the fulfillment of the previous tasks outlined. The role of the teacher in these debates must be that of true moderator, not that of a mere spectator who attends the presentation of positions or opinions by the students. He must stimulate the focus on the different aspects of the debate and to organize it; to refine the reasoning that they present, either to encourage all their conclusions from them, or to show that they do not lead to acceptable solutions within the framework of the order; to highlight the consequences that they did not notice of the solutions they propose; and, finally, to recapitulate and close the debate with acceptable collective conclusions, avoiding leaving open questions that could convey the impression that "everything is debatable." Although it is true that the rules are sometimes susceptible to different interpretations, the legal system is a framework of binding precepts, with clear limits on what is not admissible.



Finally, without falling into the case method, which does not correspond to our legal system, which is codified and has very developed and precise normative bodies for the different legal areas, the discussion of problems cannot be limited to where appropriate, the jurisprudential background and the solutions given by advisory bodies, so the debate and the proposed solutions in the classroom must address the whole legal phenomenon, integrating, together with the rules, the experience, the external effects of said rules and their impact on the specific situation in which the legal system must be applied and for which the specialized professional is asked for advice. Therefore, the complementarity of the various legal aspects of a problem cannot be ignored by focusing on one main aspect and without knowing the consequences that it may have in other dimensions, when, in reality, practically all the decisions and options of a company must take into account these various legal aspects and their consequences. Therefore, the problems themselves and, above all, their approach and solutions, must be built on the basis of this plurality of aspects, imbuing students with the need for comprehensive advice that does not neglect any of them.

## EVALUATION

SE1 - Attendance at classes is an essential requirement for being assessed, with a minimum of 80% of sessions required. Below this minimum, and unless there are justified reasons, the student will not be assessed, appearing in the minutes as not present.

SE3 - Separate assessment through continuous assessment and specific tests for solving cases or reports distributed in advance and to be defended on the day of the assessment.

SE4 - Continuous assessment, without prejudice to the fact that tests, exercises or resolution of specific questions may be required throughout the sessions.



The assessment will be carried out jointly for the subjects comprising each of them through continuous assessment and a final assessment test. A minimum pass mark in the final test will be required to pass the subjects of the module.

The student's participation in the teaching activities carried out in class will be a requirement for being assessed, with a minimum attendance of 80%.

Continuous assessment will allow students to obtain up to three points of the final grade for the module, and must be made up of at least three tests or activities that allow for subsequent verification and which will be specified by the coordinator of the specialty according to the weight of each subject in the module as a whole. Along with these, other tasks may be specified, both in class and to be carried out by the student outside of class, which may contribute to said continuous assessment.

The final test, which will be worth up to seven points, will consist of completing a report in class on a case provided with sufficient advance notice. In the test, students will be asked to answer a maximum of five questions in relation to it. At the discretion of the specialty coordinator, the case may be unique for all subjects or broken down into several cases on the different subjects of the specialty. Only normative texts and printed material will be allowed.

## REFERENCES

- MARTÍN QUERALT, LOZANO SERRANO (+), TEJERIZO LÓPEZ, CASADO OLLERO, ORÓN MORATAL: Curso de Derecho Financiero y Tributario, Ed. Tecnos, Madrid, última edición.
- ÁLVAREZ MARTÍNEZ, GARCÍA MORENO, HERRERA MOLINA (coords.), Manual de Derecho tributario. Parte especial, Thomson Reuters Aranzadi, Cizur Menor (Navarra), última edición.
- MALVÁREZ PASCUAL / RAMÍREZ GÓMEZ / SÁNCHEZ PINO: Régimen fiscal de la empresa, Ed. Tecnos, Madrid, última edición.

Complementary or reference bibliography: Given the increasing regulatory changes, it will be provided at the beginning of each subject.



- Readings: articles and monographs that specifically deal with some of the aspects included in the subject. Reading them will allow the student to have a much broader and richer vision of the contents of the subject presented in class or addressed in the basic bibliography. Their purpose is to complete the information in the texts of the basic bibliography, expanding the most relevant aspects and offering, at the same time, an updated vision of the topics to the extent that they require it.
- Practical cases: they provide the student with the possibility of exercising their capacity for analysis and decision-making on real situations that may arise from the material provided, applying the theoretical knowledge they have acquired.
- Judicial or administrative body resolutions: they reflect the criteria with which the Courts or the Administration apply legal regulations.