

Sistemas fiscales / Tax Systems

Grado en Economía y Negocios Internacionales

UNIVERSIDAD NEBRIJA

SYLLABUS

Course: Sistemas fiscales / Tax Systems

Degree: Grado en Economía y Negocios Internacionales

Type: Mandatory

Languages: This course will be taught in English

Modality: In-Person and Online

Credits: 6

Year: 2nd

Semester: Spring Semester

Professors and contact information: José Antonio Abascal Rodríguez, Francisco Ruiz Baudot.

1. COMPETENCIES AND LEARNING OUTCOMES

1.1. Competencies

Basic competencies

CB1, CB2, CB3, CB4, CB5.

General competencies

CG4, CG7, CG8

Specific competencies

CE5, CE10, CE24

1.2. Learning outcomes

Upon the end of this subject, students will know the basics of Law related to business.

2. CONTENTS

2.1. Prerequisites

None.

2.2. Description

The subject tax systems is part of the financial and tax law, which in teacher effects, is divided into general part and special part. In general, that the student knows the main principles, concepts, sources and categories of financial and tax law, the students become familiar with the different taxes of the Spanish tax system. In the special part, besides obtaining an obviously general knowledge of all taxes, will be addressed in greater detail the Income Tax of Individuals (income tax), the payment of Value Added Tax (VAT) and income tax.

2.3. Covered Topics

Unit 1. General provisions of Tax Law
1.1. Sources, principles and interpretation of Tax Law
1.2. Scope of application and taxpayers
1.3. Classification of taxes
1.4. Elements of the legal-tax relation
1.5. Rights and guarantees of taxpayers

Unit 2. 'Impuesto sobre el Valor Añadido' (IVA) -Value Added Tax (VAT)-.
2.1. Taxes on sales and purchases: Value Added Tax. Characteristics and scope of application.
2.2. General system. How VAT works.

Unit 3. 'Impuesto sobre Sociedades' (IS) -Corporation Tax-.
3.1. Corporation Tax: general aspects, taxable event and taxpayer.
3.2. Taxable base: Differences between accounting and taxation. Corrections to the tax base. taxable base. Temporary differences and permanent differences.
3.3. Tax liability, allowances and deductions.

Unit 4. 'Impuesto sobre la Renta de las Personas Físicas' (IRPF) -Personal Income Tax-
4.1. Personal Income Tax: concept, taxable event and structure of the tax.
4.2. Income from work, from capital and from economic activities.
4.3. Capital gains and losses and imputation of income.
4.4. Management and settlement of the tax.

2.4. Individual / Group Assignments

In this course, some of the following essays, activities or projects -as well as other with same aims- may be assigned to the students:

Assignment 1 (AAD1): individual assignment to be posted in the forum on the virtual campus: self-reflection on the utility of the subject 'Tax systems' for a Graduate in Economics and International Business.

Assignment 2 (AAD2): individual assignment to be uploaded onto the virtual campus: theoretical and practical development of a case concept related to the subject; results will be presented to the rest of the class.

Assignment 3 (AAD3): group assignment (3 to 5 students per group): solving of a set of practical exercises for the students to show the acquisition of the learning outcomes and competences of the entire subject.

2.5. Learning Activities

In-Person Learning	Hours	Attendance %
AF1 Lecture / Theoretical Foundations	**45**	**100%**
AF2 Case Studies	**9**	**100%**
AF3 Tutorial	**9**	**100%**
AF4 Individual / Group Assignments	**18**	**0%**
AF5 Online Assignments	**6**	**50%**
AF6 Extracurricular Materials	**6**	**0%**
AF7 Self Study	**57**	**0%**

Online Learning	Hours	Attendance %
AF8 Online Lecture	**12**	**50%**
AF9 Online Case Studies	**12**	**0%**
AF5 Online Assignments	**48**	**0%**
AF6 Extracurricular Materials	**18**	**0%**
AF7 Self Study	**24**	**0%**
AF10 Online Tutorial	**12**	**100%**
AF11 Individual / Group Assignments	**24**	**50%**

Methodologies:
In-Person: MD1, MD2, MD3, MD4
Online: MD1, MD2, MD3, MD4

3. GRADING RUBRICS

3.1. Grades

Grades are calculated as follows:

0 - 4.9 Fail (SS)
5.0 - 6.9 Pass (AP)
7.0 - 8.9 Notable (NT)
9.0 - 10 Outstanding (SB)

The mention of "Matrícula de Honor" may be awarded to students who have obtained a grade equal to or greater than 9.0.

3.2. Evaluation criteria

Ordinary Session

Modality: In-Person

Evaluation Criteria	Percentage
S1 Attendance and Participation	10%
S2 Individual / Group Assignments	30%
S3 Midterm Exam (On-Site)	10%
S4 Final Exam (On-Site)	50%

Modality: Online

Evaluation Criteria	Percentage
S10 Participation (Forums and Supervised Activities)	10%
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	60%

Extraordinary Session

Modality: In-Person

Evaluation Criteria	Percentage
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	70%

Modality: Online

Evaluation Criteria	Percentage
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	70%

3.3. Restrictions

Minimum Grade
To be able to qualify for inclusion of the above evaluation criteria percentages in the calculation of the final grade, it is necessary to obtain at least a grade of 5.0 in the final test.

Attendance
Student who have missed more than 25% class meetings (unexcused) may be denied the right to take the final exam in the ordinary session.

Writing Standards
Special attention will be given to written assignments, as well as to exams, regarding both presentation and content in terms of grammatical and spelling aspects. Failure to meet the minimum acceptable standards may result in point deduction.

3.4. Plagiarism Warning

Nebrija University will not tolerate plagiarism under any circumstances. Reproducing content from sources other than a student's own work (the internet, books, articles, and peers' work, among others) without proper citation will be considered plagiarism.

If these practices are detected, they will be considered a serious offense, and the sanctions provided for in the Student Regulations may be applied.

4. BIBLIOGRAPHY

Required Reading

- Agencia Estatal de la Administración Tributaria. (2025). *Practical Manual for Companies 2024*. Agencia Estatal de Administración Tributaria. URL: https://sede.agenciatributaria.gob.es/Sede/en_gb/Ayuda/24Manual/200.shtml

- Agencia Estatal de la Administración Tributaria. (2025). *Practical Manual for Income Tax 2024. Part I*. Agencia Estatal de Administración Tributaria. URL: https://sede.agenciatributaria.gob.es/Sede/en_gb/Ayuda/24Manual/100.html

- Agencia Estatal de la Administración Tributaria. (2025). *Practical Manual VAT 2025*. Agencia Estatal de Administración Tributaria. URL: https://sede.agenciatributaria.gob.es/Sede/en_gb/ayuda/25manual/IVA.html

- Colao, P. A. (2020). *An approach to the Spanish tax system.* Universidad Politécnica de Cartagena. DOI: 10.31428/10317/8414

- Gil, E. (2021). *Handbook on the Spanish tax system. Individual taxation of income and wealth, and the taxation of consumption*. Universidad de Alicante.

- Mingorance, A., Barruso, B., Gómez-Tembleque, M. (2020). *Discovering the Spanish Tax System. Overall practical cases and Personal Income Tax.* Pirámide.

Web Links

- Spanish Tax Agency. https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html

- Spanish Tax Agency. Practical Manuals. https://sede.agenciatributaria.gob.es/Sede/en_gb/manuales-practicos.html