

Lesson 1. taxation system in Spain

- 1.1. direct and indirect taxation
- 1.2. fees and special contributions
- 1.3. foreign trade

Lesson 2. the general tax law

- 2.1. reasons for the reform of the general tax law
- 2.2. structure of the general tax law
- 2.3. general provisions of tax law
- 2.4. tax (rules)
- 2.5. relationship between justice and taxes
- 2.6. tax duties
- 2.7. obligations and duties to the tax administration
- 2.8. tax payer's right and guarantees
- 2.9. taxpayers
- 2.10. tax charge
- 2.11. capacity to act and fiscal address
- 2.12. elements of quantification of the tax duties
- 2.13. tax debt and the payment
- 2.14. grace and the split-up of the payment and the prescription
- 2.15. interruption of the period of prescription
- 2.16. other forms of extinction of the tax debt
- 2.17. guarantees of the tax debt
- 2.18. information and assistance to taxpayers
- 2.19. common rules on activities and methods of taxation
- 2.20. activities and management procedures, inspection and collection
- 2.21. sanctioning power
- 2.22. revision in the administrative channel

Lesson 3. corporate tax

- 3.1. concept, character and area of application
- 3.2. definition of income
- 3.3. estimation and appreciation in value of the income
- 3.4. the debtor
- 3.5. place of residence
- 3.6. tax exemption

- 3.7. basis of taxation
- 3.8. comparison of the accountant's report: correction of value:
amortizations

Lesson 4. corporate tax

- 4.1. corrections of value: amortizations (2)
- 4.2. corrections of value: loss of value of asset
- 4.3. provision for risks and expenses
- 4.4. non deductible expenses
- 4.5. rules of evaluation
- 4.6. connected operations
- 4.7. change of residence, cease of establishments, effects of the substitution
of the countable value by the value of market
- 4.8. temporal taxation
- 4.9. capitalization
- 4.10. reinvestment of excess profit
- 4.11. benefaction and social work
- 4.12. compensation of negative tax basis

Lesson 5. corporate tax

- 5.1. tax period
- 5.2. tax on profit
- 5.3. tax debt
- 5.4. tax rate
- 5.5. fee deduction
- 5.6. down-payment
- 5.7. tax management

Lesson 6. value added tax (VAT)

- 6.1. basis for the introduction of tax
- 6.2. character and field of activity
- 6.3. taxable fact
- 6.4. exemptions
- 6.5. place of fulfillment of the taxable fact
- 6.6. profit and the debtor

Lesson 7. value added tax (VAT)

- 7.1. basis of assessment
- 7.2. tax rate
- 7.3. deductions
- 7.4. formal liquidation and requirements

Lesson 8. value added tax (VAT)

- 8.1. proportion rule
- 8.2. classes of proportion
- 8.3. general proportion
- 8.4. special proportion
- 8.5. deductions and regulation of the same
- 8.6. tax manage

2nd year

Taxation

Semester 2