

## 29017 - Tax System

### Información del Plan Docente

Academic Year	2016/17
Academic center	228 - Facultad de Empresa y Gestión Pública
Degree	429 - Degree in Public Management and Administration
ECTS	6.0
Course	3
Period	Second semester
Subject Type	Compulsory
Module	---

### 1.Basic info

#### 1.1.Recommendations to take this course

#### 1.2.Activities and key dates for the course

### 2.Initiation

#### 2.1.Learning outcomes that define the subject

#### 2.2.Introduction

### 3.Context and competences

#### 3.1.Goals

#### 3.2.Context and meaning of the subject in the degree

#### 3.3.Competences

#### 3.4.Importance of learning outcomes

### 4.Evaluation

### 5.Activities and resources

#### 5.1.General methodological presentation

In the learning process different methods will be used: the expositive teaching methods will be used for theoretical sessions and also will be used more active learning processes by the student. This second type of activities allows the involvement of students in their learning process and allows formative assessment of the professor about the difficulties and doubts that can appear along the different topics. In addition to the classes programed, the student will have to do an effort for independent learning and familiarize with the fundamental contents of the course, with continuously helping of tax law.

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### 5.2.Learning activities

The program offered to the student to help him to get the results expected includes the following activities....

**1: Theoretical sessions:** in the theoretical sessions will opt for a methodology of a lecture in which the teacher will explain the essential elements to approach each of the syllabus items.

**2. Practical sessions :** for these sessions, it could perform three different types of activities:

Activities in which theoretical concepts are learned but in which the student will be an active part, as it will apply the learnings they have already acquired for the understanding of new ones

Activities for the resolution of practical exercises

Activities for the resolution of practical exercises to be performed in continuous assessment

**3.Tutorials :** they allow the students a more direct and personalized assistance, for explaining doubts about course's contents, guide them in learning and for the resolution process of exercises.

### 5.3.Program

#### FIRST PART. BASIC CONCEPTS

Item 1. Basic concepts of the Spanish Tax System

#### SECOND PART. THE SPANISH TAX SYSTEM

Item 2. Local Taxes. Tax on buildings use. Tax on economic activities

Item 3. Tax on corporate operations

Item 4. Value Added Tax

Item 5. Corporate Income Tax

Item 6. Personal Income Tax

Item 7. Other Taxes

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### 5.4.Planning and scheduling

#### Calendar for attended sessions and presentation of tasks

The calendar for attended and practical classes and other activities will be informed by the teacher in charge by the suitable channels.

Learning and assessment activities	Distribution	Credits
<b>ATTENDED ACTIVITIES</b>		<b>2,4</b>
Theoretical classes	Weekly two-hours sessions	1,2
Practical classes	Weekly two-hours sessions (splited groups)	1,2
<b>ACTIVITIES OUTSIDE OF THE CLASS</b>		<b>3,6</b>
Attendance group tutorials	Four two-hours activities	0,32
Final exam	One exam of two hours	0,08
Individual work, including preparation for exams	80 hours	3,2

### 5.5.Bibliography and recomended resources

The updated bibliography can be found in the University Library (go to 'bibliografia recomendada' in ')

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<http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a> ')