



## 1. General information

Course: VAT AND INTERNATIONAL TAXATION

Type: ELECTIVE

Degree: 319 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (CU)

Center: 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA

Year: 4

Main language: Spanish

Use of additional languages:

Web site:

Code: 54352

ECTS credits: 4.5

Academic year: 2023-24

Group(s): 30

Duration: First semester

Second language:

English Friendly: Y

Bilingual: N

Lecturer: RAQUEL ÁLAMO CERRILLO - Group(s): 30				
Building/Office	Department	Phone number	Email	Office hours
Facultad de Ciencias Sociales Cuenca. Despacho 4.26	ECONOMÍA APLICADA I	926054048	raquel.alamo@uclm.es	Tuesday: 9.30-12.30 and Wednesday: 9.30-12.30

## 2. Pre-Requisites

Given the degree of specialization that the Subject implies, it is recommended to have previously passed the core subject of Business Taxation of 3rd GADE.

## 3. Justification in the curriculum, relation to other subjects and to the profession

The subject VAT and International Taxation, optional of 4th year of the Degree in Business Administration and Management, has as its main objective to provide the student with a basic knowledge of international taxation. The importance of this matter is justified by the process of internationalization of the Spanish economy and the phenomenon of economic globalization, in order to offer a comprehensive and updated vision of international taxation, as well as to study anti-avoidance tax measures and establish the bases for international tax planning, which allows optimizing business resources. All this requires a constant updating of knowledge due to the immediate impact of legislative changes in the framework of taxation. Therefore, the purpose of the subject is to make the student aware of the tax consequences of business activity in the international arena, with special emphasis on putting him in a position to integrate the tax factor in business management decisions in his professional activity. Hence, the fundamental objective of the subject VAT and International Taxation is to train the student to integrate taxation into their professional activity, considering it as a strategic factor in the decision-making of business management and direction. This subject is an obligatory complement to the subject Business Taxation of 3rd year of GADE. In it, the indirect taxation on consumption in Spain is deepened with special dedication to the Value Added Tax because it is a fundamental tax in business practice. VAT is the basic pillar of indirect taxation in the Spanish tax system so it deserves a differentiated and intensive treatment. It is a tax that ultimately affects consumption through a process of mandatory translation from the entrepreneur or professional to the final consumer. This means that entrepreneurs transfer the tax on the supply of goods and services that they carry out in the exercise of their activity, assuming as such the formal and registration obligations. Invoicing is the central vehicle of all its casuistry so it is perfectly integrated with other subjects such as financial planning and management of the company and that of markets and financial instruments, as well as is complementary to the subject of decentralized taxation and financial operations. Likewise, VAT is linked to basic operations of economic activity such as the real estate sector and foreign trade and requires a basic mastery of accounting and financial skills. In the last part of the subject we will develop some basic fundamentals of international taxation. Since the end of the 80s of the last century there has been an unprecedented opening of the world economy. In this process, it has had an impact, on the one hand, the deregulation of sectors and the liberalization of them, and, above all, a strategy of globalization of business origin. In this context, the interaction of different tax sovereignties with the application of different fiscal criteria that affect capital flows and payments and business activities, has raised the need for coordination of tax powers with the aim of designing a harmonious system of taxes and a set of management rules aimed at correcting the problem of international double taxation. Logically, it is a first immersion in this complex matter trying to fix the basic concepts to understand the phenomenon of international taxation.

## 4. Degree competences achieved in this course

Course competences	
Code	Description
E01	Develop the ability to manage and run a company or organization, understand their competitive and institutional position, and identify their strengths and weaknesses.
E03	Develop and enhance the ability to establish the planning and organization of any task in a company with the ultimate goal of helping make business decisions.
E04	Incorporate the ability to integrate into any functional area of a business or organization to perform and be able to lead any given task.
E05	Develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
E08	Ability to produce financial information, relevant to the decision-making process.
E09	Ability to carry out a financial evaluation of the different assets of a company at different points in time and at different levels of risk.
G01	Possession of the skills needed for continuous, self-led, independent learning, which will allow students to develop the learning abilities needed to undertake further study with a high degree of independence.
G02	Ability to understand the ethical responsibility and the code of ethics of professionals working in the field of economics. To know and apply the legislation and recognition of human rights and questions of gender equality.
G03	Develop oral and written communication skills in order to prepare reports, research projects and business projects and defend them before any commission or group of professionals (specialised or non-specialised) in more than one language, by collecting relevant evidence and interpreting it appropriately so as to reach conclusions.
G04	Ability to use and develop information and communication technologies and to apply them to the corresponding business department by using specific programmes for these business areas.

## 5. Objectives or Learning Outcomes

### Course learning outcomes

Description

Work to form autonomous and with personal initiative.

Solve problems in a creative and innovative way.

Apply the quantitative analysis of the company and its environment.

Assume a social and ethical responsibility in decision making.

Search for information, analysis, interpretation, synthesis and transmission.

Listen, negotiate, persuade and defend arguments orally or in writing.

### Additional outcomes

1) Know the structure and operation of VAT.

2) Make VAT settlements.

3) Know the tax obligations, derived from the performance of a business activity, in the field of indirect taxation.

4) Know the consequences of the interaction of different tax sovereignties with the application of different fiscal criteria that affect the flows of capital and payments and business activities.

5) Know the essential elements included in the agreements to avoid double taxation.

## 6. Units / Contents

### Unit 1: Value Added Tax

**Unit 1.1** Concept and general characteristics

**Unit 1.2** Spatial scope

**Unit 1.3** Taxable event

**Unit 1.4** Exemptions

**Unit 1.5** Place of realization of the taxable event

**Unit 1.6** Accrual of tax

**Unit 1.7** Taxable

**Unit 1.8** Tax base

**Unit 1.9** Tax rates

**Unit 1.10** Deductions in installments

**Unit 1.11** Special regimes

**Unit 1.12** Tax management

### Unit 2: Introduction to international taxation

**Unit 2.1** Basic principles of international taxation

**Unit 2.2** International double taxation and correction mechanisms

**Unit 2.3** Taxation on non-residents

## 7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E01 E03 E05	0.72	18	N		The essential elements of the theoretical content of the Program will be explained.
Project or Topic Presentations [ON-SITE]	Combination of methods	G02 G03	0.4	10	N		The works or topics that the students must expose will be presented, group or individually and the practices will be carried out, which may consist of both test questions, short or long answer or tax settlements.
Writing of reports or projects [OFF-SITE]	Cooperative / Collaborative Learning	G01 G04	2	50	Y	N	Students will have to solve and present the practices, cases, exercises or problems that the teacher points out.
Study and Exam Preparation [OFF-SITE]	Self-study	G02 G03	1.14	28.5	N		Students will have to acquire the knowledge of the subject that is contemplated in the program.
Final test [ON-SITE]	Assessment tests	E01 E03 E05	0.24	6	Y	Y	The student must take a written test in which he will have to demonstrate the acquisition of knowledge and skills provided for in the Subject.
<b>Total:</b>			<b>4.5</b>	<b>112.5</b>			
<b>Total credits of in-class work: 1.36</b>			<b>Total class time hours: 34</b>				
<b>Total credits of out of class work: 3.14</b>			<b>Total hours of out of class work: 78.5</b>				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

## 8. Evaluation criteria and Grading System

Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
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Theoretical papers assessment	50.00%	0.00%	The works prepared by the student will be valued, both individually as well as in groups.
Final test	50.00%	100.00%	Included in this section is the result of the final test that is arranged.
<b>Total:</b>	<b>100.00%</b>	<b>100.00%</b>	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

#### Evaluation criteria for the final exam:

##### Continuous assessment:

In order to pass the subject it will be necessary to obtain at least 40% of the potential score in the preparation of theoretical works.

The preparation of theoretical works must be presented within the deadlines established and in the appropriate format.

The final grade will be an average weighted.

##### Non-continuous evaluation:

To be able to pass the subject it will be necessary to obtain at least 5 points out of 10 in the final test.

#### Specifications for the resit/retake exam:

In order to pass the subject it will be necessary to obtain at least 40% of the potential score in the preparation of theoretical works.

The preparation of theoretical works must be presented within the deadlines established and in the appropriate format.

The final grade will be a weighted average.

#### Specifications for the second resit / retake exam:

To be able to pass the subject it will be necessary to obtain at least 5 points out of 10 in the final test.

Particularities of the special call for completion:

To be able to pass the subject it will be necessary to obtain at least 5 points out of 10 in the final test.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	18
Project or Topic Presentations [PRESENCIAL][Combination of methods]	10
Writing of reports or projects [AUTÓNOMA][Cooperative / Collaborative Learning]	50
Study and Exam Preparation [AUTÓNOMA][Self-study]	28.5
Final test [PRESENCIAL][Assessment tests]	6
Global activity	
Activities	hours
Study and Exam Preparation [AUTÓNOMA][Self-study]	28.5
Class Attendance (theory) [PRESENCIAL][Lectures]	18
Project or Topic Presentations [PRESENCIAL][Combination of methods]	10
Final test [PRESENCIAL][Assessment tests]	6
Writing of reports or projects [AUTÓNOMA][Cooperative / Collaborative Learning]	50
<b>Total horas: 112.5</b>	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
Isaac Merino Jara	OCDE Impuestos <a href="https://www.oecd.org/tax/">https://www.oecd.org/tax/</a> Fiscalidad Internacional y comunitaria	Dykinson	Madrid	978-84-1324-463-1	2019	
Longás Lafuente, Antonio	Impuesto sobre el Valor Añadido : comentarios y casos prácticos	Centro De Estudios Financieros			2021	
Saturnina Moreno	Introducción a la fiscalidad internacional	Atelier			2020	
Crespo Garrido, María	Fiscalidad post BEPS : localización del establecimiento permanente de las corporaciones, economía digital e intercambio de información	Cizur Menor (Navarra) : Aranzadi-Thomson Reuters			2021	
Vázquez Taín, Miguel A.	Impuesto sobre el valor añadido, IVA : manual práctico	Tirant lo Blanch			2022	
Gascón Orive, Alfaro	IVA práctico : actualizado a 1 de mayo de 2023	Centro de Estudios Financieros			2023	