

**1. General information****Course:** VAT AND INTERNATIONAL TAXATION**Type:** ELECTIVE**Degree:** 317 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (AB)**Center:** 5 - FACULTY OF ECONOMICS AND BUSINESS**Year:** 4**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 54352**ECTS credits:** 4.5**Academic year:** 2023-24**Group(s):** 12**Duration:** First semester**Second language:** English**English Friendly:** Y**Bilingual:** N**Lecturer:** JESUS CANTERO GALIANO - Group(s): 12

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2. Pre-Requisites

It is recommended to have completed the subject "Business Taxation" in the third year of the Degree in Management & Business Administration.

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

"VAT and International Taxation" is an elective subject in the 4th year of the Degree in Management & Business Administration. The main objective is twofold: To know how the VAT works and to provide the student with a basic knowledge about international taxation.

The significance of this subject is justified by:

- The internationalization process of the Spanish economy and the phenomenon of economic globalization.
- Offer a comprehensive and up-to-date vision of international taxation.
- Learn about tax measures against avoidance and establish the basis for international tax planning, which allows optimizing business resources.
- Requires a constant updating of tax legislative knowledge.

Therefore, the purpose of the course is:

- Make the student aware of the tax consequences of business activity in the international arena, with special attention to how to integrate the tax factor into business management decisions.
- Hence, the main objective of the "VAT and International Taxation" subject is to train students to integrate taxation into their professional activity, considering it as another strategic factor in decision-making in business management.
- This subject is complementary to the Business Taxation subject of the 3rd year of the Degree in management & business administration. This subject delves into the taxation of consumption in Spain, with special attention to Value Added Tax (VAT) due to its special relevance in business operations. VAT is the basic pillar of indirect taxation in the Spanish tax system and, therefore, deserves a differentiated and intensive treatment.

VAT is a tax that ultimately affects consumption through a compulsory transfer process that goes from companies and businesses to final consumers. This means that companies transfer VAT on their supplies of goods and services, also assuming the main formal and registration obligations. In this process, correct invoicing is an essential element.

This subject integrates perfectly with other subjects such as "Business Financial Planning and Management" and "Financial Markets and Instruments" and complements the "Decentralized Taxation and Financial Operations" subject.

Likewise, VAT is closely linked to basic operations of economic activity such as those of the real estate sector or those of foreign trade, and therefore, requires accounting and financial knowledge.

The second part of the subject deals with the basic foundations of international taxation. Since the late 1980s, there has been an unprecedented opening of the world economy. Deregulation and liberalization of sectors and a corporate-based globalization strategy have influenced this process.

In this context, the interaction of different tax sovereignties that apply different tax criteria and that affect the flows of capital and payments and business activities results in an important need: coordinate tax jurisdictions with the aim of designing a harmonic system of taxes and management rules aimed at correcting the problem of international double 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.
E05	Develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
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.
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.

5. Objectives or Learning Outcomes**Course learning outcomes**

Description

To apply the quantitative analysis of the company and its environment.

Assume social and ethical responsibilities in business decision-making.

Search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.

Listen, negotiate, convince and defend arguments both in oral and writing ways.

Autonomous work and personal initiative.

Additional outcomes

1) Know the structure and operations of VAT. 2) Carry out VAT returns. 3) Know the tax obligations 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 tax criteria that affect capital flows 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 (VAT)**

Unit 1.1 Concept and general elements

Unit 1.2 Territorial scope

Unit 1.3 Taxable event

Unit 1.4 Exemptions

Unit 1.5 Place of performance of the taxable event

Unit 1.6 Tax accrual

Unit 1.7 Taxable person

Unit 1.8 Taxable base

Unit 1.9 Tax rates

Unit 1.10 Fee Deductions

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	-	
Project or Topic Presentations [ON-SITE]	Combination of methods	G03	0.6	15	Y	N	
Writing of reports or projects [OFF-SITE]	Cooperative / Collaborative Learning	G01	1.8	45	Y	N	
Study and Exam Preparation [OFF-SITE]	Self-study	G03	1.14	28.5	N	-	
Final test [ON-SITE]	Assessment tests	E01 E03 E05	0.24	6	Y	Y	
Total:			4.5	112.5			
Total credits of in-class work: 1.56			Total class time hours: 39				
Total credits of out of class work: 2.94			Total hours of out of class work: 73.5				

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
Final test	50.00%	100.00%	The result of the final test is included in this section. The content and format of the final test will be reported in Moodle

Practicum and practical activities reports assessment	50.00%	0.00%	Both individually and in groups, the work and practices developed by the student will be scored (in Continuous Ev. mode)
Total:	100.00%	100.00%	

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 5 points out of 10 in the final test and to have presented and passed, within the established deadlines, all the works and/or practices that are commissioned during the course.

The final score is a weighted average.

Regarding evaluation in case of illness or other special circumstances (extenuating rules) see Article 6 of the Student Evaluation Regulations of the University of Castilla-La Mancha.

Non-continuous evaluation:

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

Regarding evaluation in case of illness or other special circumstances (extenuating rules) see Article 6 of the Student Evaluation Regulations of the University of Castilla-La Mancha.

Specifications for the resit/retake exam:

In order to pass the subject it will be necessary to obtain:

In Continuous evaluation mode, at least 5 points out of 10 in the final test and have presented and passed, within the established deadlines, all the works and/or practices that are commissioned during the course.

The final grade will be a weighted average.

Specifications for the second resit / retake exam:

In order 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
Unit 1 (de 2): Value Added Tax (VAT)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	14.4
Project or Topic Presentations [PRESENCIAL][Combination of methods]	12
Writing of reports or projects [AUTÓNOMA][Cooperative / Collaborative Learning]	36
Study and Exam Preparation [AUTÓNOMA][Self-study]	22.8
Final test [PRESENCIAL][Assessment tests]	4.8
Unit 2 (de 2): Introduction to International Taxation	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	3.6
Project or Topic Presentations [PRESENCIAL][Combination of methods]	3
Writing of reports or projects [AUTÓNOMA][Cooperative / Collaborative Learning]	9
Study and Exam Preparation [AUTÓNOMA][Self-study]	5.7
Final test [PRESENCIAL][Assessment tests]	1.2
Global activity	
Activities	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	18
Project or Topic Presentations [PRESENCIAL][Combination of methods]	15
Writing of reports or projects [AUTÓNOMA][Cooperative / Collaborative Learning]	45
Study and Exam Preparation [AUTÓNOMA][Self-study]	28.5
Final test [PRESENCIAL][Assessment tests]	6
Total horas: 112.5	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
Lagos-Rodríguez, M.G. & Álamo Cerrillo, R.	Fiscalidad empresarial Introducción y fiscalidad personal. Manual	Pirámide			2019	Utilizar última edición
Cordón Ezquerro, T.	Manual de Fiscalidad Internacional IEF				2008	Utilizar última edición
Albi Ibáñez, E. et al.	Sistema Fiscal Español I y II	Ariel Economía			2012	Utilizar última edición
DIZY MENÉNDEZ, DOLORES / ROJI CHANDRO, LUIS ALFONSO / RODRÍGUEZ ONDARZA, JOSÉ ANTONIO	SISTEMA FISCAL ESPAÑOL. EJERCICIOS PRÁCTICOS	CENTRO DE ESTUDIOS RAMÓN ARECES, S.A. EDITORIAL			2016	Utilizar última edición
Delgado, F.J. y Fernández, R. (coords.)	Impuestos para todos los públicos	Pirámide	Madrid		2013	Utilizar última edición
Falcón y Tella, R.; Pulido Guerra, M.E.	Fiscalidad Internacional	Marcial Pons			2010	Ultizar última edición

Longás Lafuente, A. Serrano Antón, F. (dir.)	El IVA en esquemas y resúmenes	CEF	2012	Utilizar última edición
	Fiscalidad Internacional I y II	CEF	2013	utilizar última edición
VV.AA.	Fiscalidad Internacional: convenios de doble imposición	Aranzadi	2007	Utilizar última edición
VV.AA.	Fiscalidad Internacional: convenios de doble imposición	Thomson Reuters-Civitas	2010	Utilizar última edición
Gil Maciá, L.; López Llopis, E. y Sánchez Sánchez, A.	Manual de Sistema Fiscal Español	Servicio de publicaciones de la Universidad de Alicante	2015	Utilizar última edición
		Agencia Estatal de la Administración Tributaria www.agenciatributaria.es		Portal de la AEAT