

## 1. OVERVIEW

<b>Course</b>	Taxation
<b>Degree program</b>	Bachelor's Degree in Sport Management
<b>School/Faculty</b>	Faculty of Medicine, Health, and Sports
<b>Year</b>	3rd
<b>ECTS</b>	6 ECTS
<b>Type</b>	Compulsory
<b>Language/s</b>	Spanish and English
<b>Delivery mode</b>	On Campus/Online
<b>Semester</b>	1st
<b>Academic year</b>	2025/2026
<b>Coordinating professor</b>	M <sup>a</sup> Victoria Gutiérrez Duarte

## 2. INTRODUCTION

"Taxation" is a compulsory 6 ECTS subject on the Bachelor's Degree in Sport Management. The subject area provides students with a general overview of the main tax obligations of natural and legal persons under Spain's taxation system.

Understanding a country's tax structure is an essential part of any business training because taxes are one of the major costs in any economic activity.

Students will begin by studying the basic elements of Spain's taxation system, forming an essential basis for understanding and exploring its main taxes. The taxation system is, by nature, always changing, so we need to be able to understand its principles and analyse its structure.

Students will then study a range of techniques for calculating the payment of key taxes that affect both natural and legal persons. They will analyse Personal Income Tax and Corporation Tax, which are both taxes on income, and, in the field of indirect taxes, they will analyse VAT.

## 3. SKILLS AND LEARNING OUTCOMES

### Basic skills (CB, by the acronym in Spanish):

- CB3: By the end of the subject area, students will be able to interpret different tax regulations in order to estimate the main tax costs to arise from economic activities, for both legal and natural persons.
- CB4: Students will have a general understanding of Spain's taxation system and they will be able to inform and advise on the different tax obligations derived from transactions performed on the market.
- CB5: All this will create a solid foundation for students to go on to study this area of knowledge in greater depth.

### Cross-curricular skills (CT, by their acronym in Spanish):

- CT4 - Adaptability: Students will learn to predict the effects of tax reforms on tax bills.

- CT12 - Ethical commitment: By studying Spain's taxation system, students will become aware that taxes are the main source of funding for public expenses. We all need to play our part and contribute to ensuring a fairer distribution of income. Training in ethical values and honesty is crucial for the system to function.
- CT13 – Interpersonal relationships skills: Providing tax advice to both individuals and companies requires a certain skill set to interact with other people and actively listen to the questions they ask in order to provide the best tax planning strategy.
- CT16: Conflict resolution: Ability to effectively act and engage with others in interpersonal disputes.
- CT18 - Self-confidence: Students will have the tools to identify and, in many cases, calculate the taxes that need to be paid to fulfil statutory tax obligations.

**Specific skills (CE, by their acronym in Spanish):**

- CE2 – Ability to analyse, integrate and assess the legal and socio-economic information needed in different decision-making processes.

**Learning outcomes (RA, by their acronym in Spanish):**

- RA1: To complete tax returns for the main taxes in Spain's taxation system.
- RA2: To report on the tax obligations derived from the performance of an economic activity.
- RA3: To understand concepts related to taxation.

The following table shows how the skills developed in the subject area relate to the intended learning outcomes:

Competencies	Learning outcomes
CB3, CB4, CB5 CT4, CT12, CT18 CE2	<b>RA1.</b> To complete tax returns for the main taxes in Spain's taxation system.
CB3, CB4, CB5 CT4, CT12, CT13, CT16, CT18 CE2	<b>RA2.</b> To report on the tax obligations derived from the performance of an economic activity.
CB3, CB4, CB5 CT4, CT12, CT18 CE2	<b>RA3.</b> To understand concepts related to taxation.

## 4. CONTENT

The subject is organised into six learning units, which, in turn, are divided into topics:

**Unit 1: Basic elements of Spain's taxation system.**

- Topic 1: Basic elements of Spain's taxation system.

**Unit 2: Basic features of personal income tax.**

- Topic 1: General and personal aspects of personal income tax.
- Topic 2: Temporal aspects of personal income tax. Obligations and terms.

**Unit 3: Determining the tax base for personal income tax.**

- Topic 1: Earned income.
- Topic 2: Return of capital.
- Topic 3: Capital gains and losses.

**Unit 4: Payment of personal income tax.**

- Topic 1: Payment scheme and determining the applicable tax base.
- Topic 2: Calculation of tax quotas.

**Unit 5: Impuesto sobre Sociedades. General regulations and payment.**

- Topic 1: General aspects of corporation tax.
- Topic 2: Main tax adjustments.

**Unit 6: Payment of corporation tax and VAT.**

- Topic 1: Calculating the net tax liability for corporation tax.
- Topic 2: VAT.

## 5. TEACHING-LEARNING STUDIESOLOGIES

The types of teaching-learning studiesologies used are indicated below:

- Problem-based learning
- Case studies
- Collaborative learning
- Lectures

## 6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

**On campus:**

Learning activity	Number of hours
Lectures	25 h
Case studies	25h
Individual and/or group work	22 h
Independent working	25 h
Problem-solving and practical exercises	35 h
Tutorials	4 h
On-campus knowledge tests	2 h
Asynchronous lectures	12h
<b>TOTAL</b>	<b>150h</b>

**Online:**

Learning activity	Number of hours
Online seminars	4 h
Reading of course content	27h
Case studies	30 h
Individual and/or group work	24 h
Independent working	30 h
Problem-solving	25 h
On-campus knowledge tests	2 h
Online tutorials	8h
<b>TOTAL</b>	<b>150h</b>

## 7. ASSESSMENT

The assessment systems, plus their weighting in the final grade for the subject area, are as follows:

### On campus:

Sistema de evaluación	Peso
Knowledge test	50%
Individual activities. Case studies	40%
Group activity. Tax report	10%

### Online:

Sistema de evaluación	Peso
Case studies	30%
Drawing up reports and written work	10%
On-campus knowledge test	60%

On the Virtual Campus, when you open the subject area, you can see all the details of your assessable tasks and the deadlines and assessment procedures for each task.

### 7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

### 7.2. Extraordinary exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

## 8. TIMELINE

The timeline with delivery dates of assessable tasks in the subject area is indicated in this section:

Assessable activities	Deadline
Activity 1. assessment questionnaire on basic concepts of taxation.	Weeks 4-5
Activity 2. assessment questionnaire on theoretical concepts of Personal Income Tax .	Weeks 6-7
Activity 3. Assessment questionnaire on the calculation of taxable income for personal income tax.	Weeks 12-13
Activity 4. Tax Report.	Weeks 16-17
Activity 5. Final assessment test	Week 18

The timeline may be subject to modifications for logistical reasons. Students will be informed of any changes in due time and course.

## 9. BIBLIOGRAPHY

The recommended bibliography is indicated below:

Basic bibliography:

- Albi, E., Paredes, R. y Rodríguez, J.A.: Sistema Fiscal Español I. IRPF. Imposición sobre la riqueza. Hacienda local y autonómica. 11 ed., Barcelona, Ariel Economía y Empresa, septiembre 2025.
- Albi, E., Paredes, R. y Rodríguez, J.A.: Sistema Fiscal Español II. Impuesto sobre Sociedades. Tributación de no residentes. Imposición directa. Otros impuestos. 11 ed., Barcelona, Ariel Economía y Empresa, septiembre 2025.
- Gutiérrez, M. V., Marcos Alsina, S., Mateos de la Nava, I. y Saavedra Serrano, M. C.: Fiscalidad Individual. Ediciones Pirámide. 1ª ed. septiembre 2013.
- Gutiérrez, M. V., Marcos Alsina, S., Mateos de la Nava, I. y Saavedra Serrano, M. C.: Fiscalidad Empresarial. Ediciones Pirámide. 1ª ed. septiembre 2013.
- Paredes Gómez, R. y Moreno Moreno, M. C.: Fiscalidad Individual y Empresarial 19 ed., Madrid, Civitas, Colección Economía- Tratados y Manuales, 2015.

Basic Tax Law:

- Ley 37/1992, de 28 de diciembre, del Impuesto sobre el Valor Añadido. (BOE, 29-diciembre-1992)
- Ley 58/2003, de 17 de diciembre, General Tributaria. (BOE, 18-diciembre-2003).
- Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas y de modificación parcial de las leyes de los Impuestos sobre Sociedades, sobre la Renta de no Residentes y sobre el Patrimonio. (BOE, 29-noviembre-2006)
- Ley 26/2014, de 27 de noviembre, por la que se modifican la Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas, el texto refundido de la Ley del Impuesto sobre la Renta de no Residentes, aprobado por el Real Decreto Legislativo 5/2004, de 5 de marzo, y otras normas tributarias. (BOE, 28-noviembre-2014).
- Ley 27/2014, de 27 de noviembre, del Impuesto sobre Sociedades. (BOE, 28-noviembre-2014).
- Real Decreto 1624/1992, de 29 de diciembre, por el que se aprueba el Reglamento del Impuesto sobre el Valor Añadido (BOE, 31-diciembre-1992)
- Real Decreto 439/2007, de 30 de marzo, por el que se aprueba el Reglamento del Impuesto sobre la Renta de las Personas Físicas y se modifica el Reglamento de Planes y Fondos de Pensiones, aprobado por Real Decreto 304/2004, de 20 de febrero. (BOE, 31-marzo-2007).
- Real Decreto 633/2015, de 10 de julio, por el que se modifican el Reglamento del Impuesto sobre la Renta de las Personas Físicas, aprobado por el Real Decreto 439/2007, de 30 de marzo, y el Reglamento del Impuesto sobre la Renta de no Residentes, aprobado por el Real Decreto 1776/2004, de 30 de julio. (BOE, 11-julio-2015).
- Real Decreto 634/2015, de 10 de julio, por el que se aprueba el Reglamento del Impuesto sobre Sociedades. (BOE, 11-julio-2015).
- Orden HFP/1172/2022, de 29 de noviembre, por la que se desarrollan para el año 2023 el método de estimación objetiva del Impuesto sobre la Renta de las Personas Físicas y el régimen especial simplificado del Impuesto sobre el Valor Añadido. (BOE, 1-diciembre-2022).

We recommend consulting this legislation through the website of the Official State Gazette: Legislation. Consolidated texts.

## 10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of studiesology and assessment for those students with specific educational needs, pursuing an equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

[orientacioneducativa@universidadeuropea.es](mailto:orientacioneducativa@universidadeuropea.es)

## 11. ONLINE SURVEYS

Your opinion matters!

Universidad Europea encourages you to complete our satisfaction surveys to identify strengths and areas for improvement for staff, the degree and the learning process.

These surveys will be available in the surveys area of your virtual campus or by email.  
Your opinion is essential to improve the quality of the degree.

Many thanks for taking part.