

Financial and Tax Law

Code: 102380
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	OT	4	0
2501573 Economics	OT	2	0
2501573 Economics	OT	3	2
2501573 Economics	OT	4	0

Contact

Name: José Antonio Fernández Amor
Email: JoseAntonio.Fernandez@uab.cat

Use of languages

Principal working language: spanish (spa)
Some groups entirely in English: No
Some groups entirely in Catalan: Yes
Some groups entirely in Spanish: No

Teachers

Carmen Ana Jover Diaz
Xavier Flotats Tomasa

Prerequisites

Enrolled in the second year, second semester.

Objectives and Contextualisation

The optional subject of Tax Law is part of the set of disciplines that aim to provide the student of the administrative and tax legal bases necessary to obtain a complete vision of the business and economic activity.

The objectives of the subject are two. On the one hand, provide the student with the adequate knowledge to understand the basic concepts that surround the legal institute of tax. On the other hand, make known the main elements of the administrative procedures for the application of taxes and review of administrative-tax acts, that is, knowing the position of the taxpayer before the Public Treasury.

Skills

Business Administration and Management

- Adapt professional activity and company management to the prevailing legislation.
- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.

- Capacity for oral and written communication in Catalan, Spanish and English, which enables synthesis and oral and written presentation of the work carried out.
- Demonstrate initiative and work individually when the situation requires it.
- Manage conflicts of interest and in particular conflicts involving proposals for the fair distribution of value generated.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
- Work well in a team, being able to argue proposals and validate or reject the arguments of others in a reasoned manner.

Learning outcomes

1. A capacity of oral and written communication in Catalan, Spanish and English, which allows them to summarise and present the work conducted both orally and in writing.
2. Analyse the process of the distribution of profits resulting from commercial and tax legislation.
3. Apply the law to work-related or commercial conflicts.
4. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
5. Demonstrate initiative and work independently when required.
6. Organise work, in terms of good time management and organisation and planning.
7. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
8. Use the commercial, tax and labour law that is currently in force in Spain.
9. Work as part of a team and be able to argue own proposals and validate or refuse the arguments of others in a reasonable manner.

Content

During the course the following lessons will be developed

- I.- The management and settlement of taxes.
 - I.1.- Phases of tax procedures
 - I.2.- The tax settlement
 - I.3.- Deadlines, proof and notification acts.
 - I.4.- Management procedures: declaration and verification.
- II.- Tax inspection.
 - II.1.- Documentation of inspections: the acts.
 - II.2.- Phases of the procedure: start, development and resolution.
- III.- The collection of taxes.
 - III.1.- Voluntary period and executive period.
 - III.2.- Collection enforcement procedure
- IV.- Revision of administrative-tax acts.
 - IV.1.- Administrative appeal
 - IV.2.- Economic-administrative claims
- V.- Infractions and sanctions in the tax area.
 - V.1.- Principles of the sanctioning power in the tax area.
 - V.2.- Infractions and tax sanctions.
 - V.3.- Sanctioning procedure.

The content of each lesson will be specified by the teacher at the beginning of the course.

Methodology

The teaching methodology is based on students work with the main goal of getting needed competences for understanding and applying the law which is studied. Teachers are going to hold students in this task and is going to provide necessary tools as well in order to get competences with success. The development of the subject and the students formation is based in the next kind of activities:

1.- Lead activities:

Theoretical classes: Teachers are going to explain the essential and basic principles for understanding the legal and jurisprudential frame.

Practical classes: Teachers and students solve the tax basic problems with the completion of practical cases. The comprehension and critical application of the law and jurisprudence related with the topics taught in theoretical classes is the base of this task. These activities may be a plurality of actions as such activities of debate on the thematic given based on the reality and group work in classroom on recommended materials

2.- Supervised activities:

Tutorials

3.- Autonomous activities:

The students must organize their time and effort autonomously, both individually as in groups. It involves activities such as search of appropriate literature and jurisprudence for the resolution of practical cases, exercises proposed by teachers, study activity by overcoming the evaluation tasks and consultations in tutorial to the teachers.

Activities

Title	Hours	ECTS	Learning outcomes
Type: Directed			
Practical classes	21.2	0.85	3, 6, 7
Theoretical classes	21.2	0.85	1, 8
Type: Supervised			
Tutorials	7	0.28	4, 5, 6, 7
Type: Autonomous			
Study, essays and seeking of documentation and bibliography	95	3.8	1, 5

Evaluation

The students will pass the subject if they carry out these assessment exercises:

1st: exam, value of 2'5 points

2nd: practical cases, value of 2'5 points

3rd: summary examination, value of 5 points

It will get the final mark adding the points got but this requires two conditions: first, it is necessary to make each assessment and to get 2'5 point minimum in the last one. Otherwise, the subject will not be overcome and it will be necessary to make a recovery examination about all lessons. The student will be able to get 5 points maximum with this last test.

Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB). Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an

Application for exams' reschedule

https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule

Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

Retake Process

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject." Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.9.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail the course.

Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0". Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).

Evaluation activities

Title	Weighting	Hours	ECTS	Learning outcomes
Exam	2'5 points	1.3	0.05	2, 7, 8
Solving of practice cases	2'5 points	1.3	0.05	2, 3, 1, 4, 5, 6, 7, 9, 8
Summary examination or, if need be, recovery examination	5 points	3	0.12	2, 3, 1, 4, 5, 6, 7, 9, 8

Bibliography

Handbook of Tax Law to be specified with the students according to the editions.

Guide to the program provided by the teacher.

<http://www.aeat.es>