

**Taxation I**

Code: 102131  
ECTS Credits: 6

| Degree                         | Type | Year | Semester |
|--------------------------------|------|------|----------|
| 2501231 Accounting and Finance | OB   | 3    | 2        |

**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: No  
Some groups entirely in Spanish: Yes

**Teachers**

José Martínez-Carrasco Pignatelli

**Prerequisites**

There is not any previous requirement.

**Objectives and Contextualisation**

The subject TAX LAW I is part of the set of disciplines that aim to provide the student with the legal administrative  
The objectives of the subject are two. On the one hand, provide the student

**Competences**

- Analysing, summarising and assessing information.
- Communicating in oral and written form in Catalan, Spanish and English, in order to be able to summarise and present the carried out project in both forms.
- Incorporating knowledge and abilities in order to produce an academic or professional work in the fields of accounting and finances of a company, organisation, or family unit, and promoting in this way the work in more real environments.
- Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.

**Learning Outcomes**

1. Analysing, summarising and assessing information.
2. Applying the current tax regulations of the basic tax system to the business scope: Personal Income Tax, Corporate Income Tax, Income Tax for non-residents, Tax on Capital Transfers and Documented Legal Acts and Value-added tax.

3. Assessing the regulatory compliance of the regulatory and legal tax legislation which is applicable in the scope of a company.
4. Communicating in oral and written form in Catalan, Spanish and English, in order to be able to summarise and present the carried out project in both forms.
5. Determining the reciprocal material and formal obligations and rights from the different agents intervening in the tax and legal relationships.
6. Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.
7. Using the appropriate vocabulary in the oral presentation.
8. Using the tax and legal terminology and the administrative standards, the jurisprudence and doctrine that are applicable in the business taxation field.

## Content

### Tax Law I.

1. Taxes: concept; types; aims; principles of ordering and application of t
2. The legal-taxation relationship. Essential tax elements.
3. Material and formal tax obligations. Determination of the main tax liabi
4. Tax procedures: management-liquidation, inspection, collection, review

## Methodology

The teaching methodology is based on the student's activity in order to acquire the necessary skills to understand  
The development of the teaching of the subject and the training of the stu

### 1. Directed activities.

Master classes in which the teacher provides the basic concepts of the s  
Practical classes where the students analyze and solve together with the

### 2. Supervised activities.

These are activities that students will develop with the supervision and su

### 3. Autonomous activities.

The student has to organize time and effort autonomously, either individu

## Activities

| Title                                    | Hours | ECTS | Learning Outcomes |
|--|-------|------|-------------------|
| Type: Directed                           |       |      |                   |
| Practical lessons                        | 17    | 0.68 |                   |
| Theoretical lessons                      | 30    | 1.2  |                   |
| Type: Supervised                         |       |      |                   |
| Prepare outlines                         | 13    | 0.52 | 1, 4              |
| Type: Autonomous                         |       |      |                   |
| Search of documentation and bibliography | 20.5  | 0.82 | 1, 4              |

|                   |    |      |      |
|-------------------|----|------|------|
| Study             | 42 | 1.68 | 1, 4 |
| Writing of papers | 25 | 1    | 1, 4 |

## Assessment

A continuous evaluation will be carried out by carrying out various activities during the academic year. The activities include:

- In particular, there will be two (2) partial exams-tests (with a total value of 10 points).
- Failure to carry out any of the exams-tests implies the suspension, unless the student obtains a grade of 5 or higher in the final exam.
- In order to be able to do the average with the other activities (50% of the global grade), the student must obtain a grade of 3.5 or higher in the theoretical-practical cases and follow-up of the course (50% of the global grade).
- For those students who have obtained a grade that is equal to or greater than 3.5, the final grade will be a PASS with a maximum numerical grade of 5.
- The final grade will assess the regular attendance, participation and behavior during the course.
- A student is considered to be "NOT ASSESSABLE" in the assignment as a result of not attending the course or not participating in the activities.

Calendar of evaluation activities.

The dates of the different evaluation tests (partial exams, classroom exams, etc.) will be announced in the calendar of the subject. The date of the final exam of the subject is programmed in the calendar of the subject. The programming of the evaluation tests can not be modified, unless the student obtains a grade of 5 or higher in the final exam. Students of the Faculty of Economics and Business who, in accordance with the regulations, have obtained a grade of 5 or higher in the final exam, will be considered to have passed the course.

Procedure for the review of qualifications.

Coincident with the final exam will be announced the day and the means of the review of qualifications.

Procedure of reevaluation

All students are required to perform the evaluation activities. If the student's grade is 5 or higher, the student passes the course and it cannot be subject to further evaluation. If the student grade is less than 3.5, the student will have to repeat the course the following year. Students who have obtained a grade that is equal to or greater than 3.5 and less than 5 can take a second chance exam. The lecturers will decide the type of the second chance exam. When the second exam grade is greater than 5, the final grade will be a PASS with a maximum numerical grade of 5. When the second exam grade is less than 5, the final grade will be a FAIL with a numerical grade equal to the grade achieved in the course grade (not the second chance exam grade).

A student who does not perform any evaluative task is considered "not evaluable", therefore, a student who performs a continuous assessment component can no longer be qualified with a "not evaluable"

Irregularities in acts of evaluation.

Without prejudice to other disciplinary measures that are deemed opportu

## Assessment Activities

| Title                                     | Weighting | Hours | ECTS | Learning Outcomes      |
|---|-----------|-------|------|------------------------|
| Progress of the course                    | 5%        | 0     | 0    | 1                      |
| Resolution of theoretical-practical cases | 45%       | 0     | 0    | 1                      |
| Written examinations                      | 50%       | 2.5   | 0.1  | 1, 2, 3, 5, 6, 4, 8, 7 |

## Bibliography

Taxation Handbook to be specified with the students based on the editions.

Guide to the program provided by the teacher.

<http://www.aeat.es>