

Business Tax Law and Labour Law

Code: 42994
ECTS Credits: 9

Degree	Type	Year	Semester
4313781 Enterprise Law	OB	0	2

Contact

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Use of Languages

Principal working language: spanish (spa)

Teachers

Miguel Angel Sánchez Huete
María del Carmen Jover Sancho

Prerequisites

There are no previous requirements.

Objectives and Contextualisation

To obtain specialized knowledge in specific matters of taxation and labour law related to business.

Competences

- Communicate and justify conclusions clearly and unambiguously to both specialised and non-specialised audiences.
- Integrate knowledge of the law and of negotiation to make judgments in the business context.
- Seek out information in the scientific literature using appropriate channels, and use this information to formulate and contextualise a research topic in business law.
- Seek out, interpret and apply legal provisions related to tax, employment or penal matters within corporate activity, and any others in which a legal solution is needed for situations arising in the business context.
- Solve problems in new or little-known situations within broader (or multidisciplinary) contexts related to the field of study.
- Use acquired knowledge as a basis for originality in the application of ideas, often in a research context.
- Work in a team to create synergies in the workplace, in a coordinated, cooperative fashion.

Learning Outcomes

1. Communicate and justify conclusions clearly and unambiguously to both specialised and non-specialised audiences.
2. Explain the key elements of corporate responsibility in the field of employment and social security.
3. Formulate the main issues in decentralisation of production.

4. Identify the general aspects of corporate taxation, international taxation, taxation and business crises and restructuring, and special regularisation procedures.
5. Interpret regulations on employment and social security issues regarding company administrators, partners and managers.
6. Interrelate legal principles and negotiation techniques to assess matters of corporate taxation and employment law.
7. Seek out information in the scientific literature using appropriate channels, and use this information to formulate and contextualise a research topic in business law.
8. Solve problems in new or little-known situations within broader (or multidisciplinary) contexts related to the field of study.
9. Use acquired knowledge as a basis for originality in the application of ideas, often in a research context.
10. Work in a team to create synergies in the workplace, in a coordinated, cooperative fashion.

Content

Tax Law is focused in this Master in some specific issues related to business: taxation on business activity, international taxation, taxation related with restructuring and crisis situations of companies. Likewise, there is an introduction of the procedures of fiscal regularization.

As far as Labour Law is concerned, there is an analysis of some issues which are fundamental in the organization and dynamics of the companies. Thus, along with issues linked to new forms of business organization or globalization, there will be an opportunity to analyze how labor reform has affected the main labour institutions.

Methodology

Lecturers responsible for each group will plan at the beginning of the course the theoretical sessions and the most practical sessions where discussion seminars, practical cases, comments, text, etc. will be developed.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Classroom lecturers	52	2.08	4, 2, 5, 6, 3, 8, 1, 9, 10
Type: Supervised			
Resolution of exercises	34	1.36	7, 4, 2, 5, 6, 3, 8, 1, 10
Type: Autonomous			
Personal study	87	3.48	7, 4, 5, 6, 8, 1, 10

Assessment

Lecturers will evaluate the competences of the subjects through a final exam (5 points), two cases (3 points, 1,5 each) and attendance and active participation in class (2 points).

To pass the subject, the student must have participated in the three evaluation activities and to get a minimum mark of 3,5 at the final exam. To complete the final exam, it is necessary to prove attendance at 90% of the classes.

To submit to the re-evaluation exam, it is necessary to have obtained at least 3 in each of the evaluation activities. Students who retake the exam may obtain a maximum grade of 7 in the subject.

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance and active participation in class	20%	23	0.92	1
Theory and practical tests	50%	4	0.16	4, 2, 5, 6, 3, 8, 9
Two cases	30%	25	1	7, 4, 2, 5, 6, 3, 8, 9, 10

Bibliography

Labour law

MERCADER UGUINA, J.: Lecciones de Derecho del Trabajo, Editorial Tirant Lo Blanch, last edition.

GARCÍA PERROTE ESCARTÍN, I.: Manual de Derecho del trabajo, Editorial Tirant lo Blanc, last edition.

GONZÁLEZ ORTEGA, S.: Introducción al Derecho de la Seguridad Social. Editorial Tirant Lo Blanch, last edition

Tax law

ÁLVAREZ MARTÍNEZ, J., *Manual de Derecho tributario. Parte especial*, Aranzadi, last edition.

FALCON Y TELLA, R. y PULIDO GUERRA, E., *Derecho Fiscal internacional*. Marcial Pons, last edition.

FERREIRO LAPATZA, J.J. y otros, *Curso de Derecho tributario. Parte especial*, Marcial Pons, last edition.

LEFEBVRE, F., *Memento Experto Crisis: Cuestiones tributarias*, Aranzadi, last edition.

MARTÍN QUERALT, J., TEJERIZO LÓPEZ, J.M., CAYÓN GALLARDO, A. (Dir.), *Manual de Derecho tributario. Parte especial*, Aranzadi, last edition.

MERINO JARA, I (coord.), *Derecho tributario*, Tecnos, last edition.

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