

Taxation II

Code: 102130
ECTS Credits: 6

Degree	Type	Year	Semester
2501231 Accounting and Finance	OT	4	0

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

Contact

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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

José Martínez-Carrasco Pignatelli
Carlos Berdor Abad

Prerequisites

There is no prerequisite

Objectives and Contextualisation

The TAX LAW II course aims at the knowledge of the tax system in force in Spain, with particular attention to the In particular, it is about examining the main tax figures with a projection in the future.

- * Analyse, synthesize and evaluate the information.
- * Apply the tax system to the general framework of the economy and the
- * Quantify and value the cost and profitability of investment and financing
- * Have oral and written communication skills in Catalan, Spanish and English

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

1º Income tax.

2º Tax on corporations (IS).

3º tax on asset transfers and legal documents (ITP-AJD).

4º Good and Service Tax (IVA).

5º Income tax on non residents (IRNR).

Methodology

Teaching will be offered on campus or in an on-campus and remote hybrid format depending on the number of students.

The teaching methodology is based on the activity of the student with the aim of acquiring the necessary capacities. The development of the teaching of the subject and the training of the student will be based on the following activities:

1. Directed activities.

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

2. Supervised activities.

These are activities that students will develop with the supervision and support of the teacher.

3. Autonomous activities.

The student must organize the time and effort autonomously, either indiv

The proposed teaching methodology may undergo some modifications according to the restrictions imposed byth

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Resolution of case studies and oral presentation	17	0.68	
Theoretical lessons	30.5	1.22	
Type: Supervised			
Tutoring	13	0.52	1
Type: Autonomous			
Documentation and bibliography	20.5	0.82	1
Study	42	1.68	1
Writing of papers	25	1	1, 4

Assessment

Theoretical-practical exam at the end of the semester, 50%.

Resolution theoretical-practical assumptions.

Individual works with / without exposure in public.

Course follow-up (class attendance), 50%.

The failure to carry out the final exam implies the suspense, unless justifi

In order to be able to do the average with the other activities, a minimum

For those students who have obtained a grade that is equal to or greater

The final grade will assess the regular attendance, participation and beha

A student will be considered "NOT EVALUABLES" to the subject provide

Calendar of evaluation activities.

The dates of the different evaluation tests (partial exams, classroom exercises, etc.) are programmed in the calendar of evaluation activities. The date of the final exam of the subject is programmed in the calendar of evaluation activities. "The programming of the evaluation tests can not be modified, unless the Students and students of the Faculty of Economics and Business who, in coincidence with the final exam will announce the day and the means by which

Recovery process.

All students are required to perform the evaluation activities. If the student's grade is 5 or higher, the student passes the subject.

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

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Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Cases	20%	0	0	2, 3, 5, 6, 4, 8, 7
Individual work	20%	0	0	4
Progress of the course	10%	0	0	1, 4
Written examinations	50%	2	0.08	1, 2, 3, 5, 6, 4, 8, 7

Bibliography

1º Taxation Handbook (particular taxes) to specify with students according editions.

2º Subject plan provided by the teacher.

3º <http://www.aeat.es>