

**Business Tax Law and Labour Law**

Code: 42994  
ECTS Credits: 9

| Degree                 | Type | Year | Semester |
|------------------------|------|------|----------|
| 4313781 Enterprise Law | OB   | 0    | 2        |

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

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

## Use of Languages

Principal working language: spanish (spa)

## Teachers

María del Carmen Jover Sancho  
Alberto Cerdan Noguera  
Anna Maria Belmonte Garrido

## 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. The following topics will be treated:

1. Taxes on economic activity: direct and indirect taxes.
2. International taxation. Introduction to European tax law.
3. Harmful tax behaviour and tax evasion. National and international perspectives.
4. Company restructures and taxes.
5. Tax regularization procedures.

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 analyse how labour reform has affected the main labour institutions. The following topics will be treated:

1. The impact of company organization on the determination of the responsible subject for the purposes of labour law.
  - 1.1. Labour law and outsourcing: effects on employment and on the area of health and safety in the workplace.
  - 1.2. Labour law and the globalization of enterprises. The determination of the applicable law in cases of displacement of employees.
2. Collective bargaining in the enterprise.
  - 2.1. The impact of the rules on the legitimation and structure of bargaining.
3. The regime of non-application of the collective agreement and the mechanisms of internal flexibility.
  - 3.1. The legal status of working time.
  - 3.2. *Ius variandi* of the employer.
4. The legal framework for contracting and contract termination.

Any change will be communicated at the beginning of the course.

## 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.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## 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

In relation to Corporate and international tax law, students, in addition to the activities of the classroom classes, will have to carry out a series of activities to assess their progress. These will be designed by the teaching team that teaches the module, consisting of:

- Carrying out practical activities designed by each teacher, from which a grade between 0 and 10 points will be obtained relative to the lessons taught. The value of this part will be 50% of the final grade.
- Carrying out a synthesis test, to be carried out on the date established in the calendar, which includes all the module's lessons. The qualification of this test will be between 0 and 10 points. The value of this part will be 50% of the final grade.

The activities in letter a) may be individual or in groups as the teacher considers. In both activities, the handling of the sources of law in the resolution of the proposed, the critical and commentary capacity of the legal-tax issues raised and the quality of the presentation made will be valued.

In relation to Labor law, after each session, various practical cases will be posted in the Moodle classroom, and one of them, which will be indicated, will be evaluable.

It will proceed at the same time that a work of the students must be delivered at the end of the course, on a subject that will be chosen at the beginning of the course, in order to carry out a research work, in order to work with legal texts of a labor and social nature.

Finally, there will be a final exam, similar to the practical ones made during the academic year.

### REVIEW AND REEVALUATION

Once the evaluation has been communicated, a review may be requested so that the Professor explains to the student the applied criteria (art. 114.3 UAB academic regulations), without prejudice to the student's rights to challenge the grade.

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

The scheduling of the evaluation tests cannot be modified, unless there is an exceptional and duly justified reason why an evaluation act cannot be carried out. In this case, the people responsible for the degrees, after

consulting the teachers and the affected students, will propose a new schedule within the corresponding school period (art. 115.1 Calendar of evaluation activities, UAB Academic Regulations)

To pass the course, the student must have participated in the three evaluation activities and have obtained at least a 3.5 in the final exam. To take the final exam, it is necessary to prove attendance to 90% of the classes.

Only the reevaluation of the test is possible (50%). The continuous assessment activities cannot be reevaluated, since their meaning is to check the knowledge progressively acquired throughout the course, notwithstanding that in case of illness or other eventualities an alternative solution may be found for the specifically affected student.

To retake the exam, student must have obtained at least a 3 in each of the three evaluation activities. Students who take the reevaluation exam may obtain a maximum grade of 7 in the subject.

## Assessment Activities

| Title                      | Weighting | Hours | ECTS | Learning Outcomes          |
|----------------------------|-----------|-------|------|----------------------------|
| Cases                      | 25%       | 24    | 0.96 | 1                          |
| Resolution of exercises    | 25%       | 24    | 0.96 | 7, 4, 2, 5, 6, 3, 8, 9, 10 |
| Theory and practical tests | 50%       | 4     | 0.16 | 4, 2, 5, 6, 3, 8, 9        |

## 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.

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.

PÉREZ ROYO, F., y otros, *Curso de Derecho tributario, Parte especial*, Tecnos, last edition.

POVEDA BLANCO, F. (dir.), *Impuestos. Casos prácticos*, Aranzadi, last edition.

## Software

The subject does not require any specific software.