

**Business Taxation**

Code: 102219  
ECTS Credits: 6

Degree	Type	Year	Semester
2500786 Law	OT	4	2

**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**

Carmen Ana Jover Diaz

**Prerequisites**

It is recommended that the contents and skills of the subjects of Financial and Tax Law I and II be assumed.

**Objectives and Contextualisation**

The subject of "Business Taxation" is part of the set of disciplines that aim to provide the student with the necessary legal bases to obtain a complete view of the tax activity of public administrations. The specific objectives of the subject are the analysis of the main taxes linked to the business and professional activity that make up the tax system. This way, the taxation of the benefit is studied, both of the physical and legal persons, and also of other taxes associated to the business activity such as the VAT or the tax on corporate operations

**Competences**

- Apprehending the necessary mechanisms in order to know, assess, and apply the legislative reforms as well as to follow the changes produced in a concrete subject.
- Arguing and laying the foundation for the implementation of legal standards.
- Demonstrating a sensible and critical reasoning: analysis, synthesis, conclusions.
- Efficiently managing information, being capable of assimilating a considerable volume of data in a limited amount of time.
- Identifying the underlying conflicts of interest in disputes and real cases.
- Identifying, assessing and putting into practice changes in jurisprudence.
- Mastering the computing techniques when it comes to obtaining legal information (legislation databases, jurisprudence, bibliography...) and in data communication.
- Memorising and utilising legal terminology.
- Planning and organising: managing of time, resources, etc.
- Students must be capable of demonstrating a critical awareness of the analysis of the legal system and development of legal dialectics.
- Students must be capable of demonstrating the unitary nature of the legal system and of the necessary interdisciplinary view of legal problems.

- Use different information and communication technologies.
- Working in multidisciplinary and interdisciplinary fields.

## Learning Outcomes

1. Applying the ICT when solving tax-legal matters.
2. Applying the legal, financial and tax standards.
3. Applying the tax-legal legislation and the doctrine of the Economic-Administrative Tribunal.
4. Assessing the jurisprudential criteria in accordance with the financial-legal principles.
5. Defining the jurisprudential pronouncements in the financial-legal field.
6. Demonstrating a sensible and critical reasoning: analysis, synthesis, conclusions.
7. Describing the tax issues in the framework of the general legal system.
8. Efficiently managing information, being capable of assimilating a considerable volume of data in a limited amount of time.
9. Enumerating the rules of interpretation for the tax-legal standards.
10. Expressing a critical conscience on the debate developed in the tax-legal framework.
11. Identifying the rules of implementation of the tax-legal standards.
12. Planning and organising: managing of time, resources, etc.
13. Suggesting solutions to conflicts in tax-legal matters.
14. Use different information and communication technologies.
15. Using financial and tax terminology.
16. Working in multidisciplinary and interdisciplinary fields.

## Content

During the course the following topics will be developed:

I.-Taxation on business profits

1. Income tax
2. Objective, direct and indirect estimation
3. Formal duties

II.-Taxation on turnover

1. The Value Added Tax
2. Corporate operations and documented legal acts

The different topics will be specified by the teacher at the beginning of the course

## Methodology

The teaching methodology is as follow:

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.- Teacher-directed 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.

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			
Practical classes: commentaries of sentences and norms, practical cases and conceptual maps	22.5	0.9	3, 2, 5, 13, 16, 4
Theoretical classes	22.5	0.9	6, 9, 10, 15
Type: Supervised			
Tutorials	7	0.28	3, 2, 5, 9, 10, 13, 14, 15, 4
Type: Autonomous			
Assessment	5	0.2	3
Search of texts, readings, study and essays	87.4	3.5	1, 6, 12, 16, 14, 15

## Assessment

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.

Both the summary examination as the recovery examination will be done following academic calendar. Assessments 1 and 2 will be done following the professors team calendar or programme which will be showed through the Virtual Campus at the beginning of class activity. The programmed days for assessments 1 and 2 could be changed for major force reasons or with a warning well in advance.

The students will be able to apply for a teacher tutorial in regards the avaluation items in order to get a proper progress of subject.

A person who cheats or tries to cheat in an exam will be given a 0. A person who submits a paper or a practical exercise in which evidence of plagiarism can be identified will be given a 0 and will receive a warning.

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Exam	2'5 points	1.3	0.05	3, 2, 7, 9, 8, 11, 10, 13, 15
Solving of practice cases	2'5 points	1.3	0.05	3, 1, 2, 5, 6, 7, 8, 12, 10, 13, 16, 14, 4
Summary examination or, if need be, recovery examination	5 points	3	0.12	3, 2, 5, 6, 7, 9, 8, 11, 12, 10, 13, 16, 14, 15, 4

## Bibliography

### Recommended handbooks

ALONSO GONZÁLEZ, Luís Manuel y COLLADO YURRITA, Miguel Ángel. (Directores): *Manual de Derecho Tributario: Parte Especial*, editorial Atelier. Available at the UAB digital library.

ALVAREZ MARTÍNEZ, Joaquín: *Manual de Derecho tributario. Parte especial*, Ed. Aranzadi. Available at the UAB digital library.

FERREIRO LAPATZA, Juan Jose (y otros): *Curso de Derecho Tributario. Parte especial*, Ed. Marcial Pons .

MERINO JARA, Isaac. (Director): *Derecho Financiero y Tributario. Parte Especial*, Ed. Tecnos. Available at the UAB digital library.

PEREZ ROYO, F. y otros: *Curso de Derecho Tributario. Parte especial*, ed. Tecnos . Available at the UAB digital library.

POVEDA BLANCO F. (Dir): *Esquemas y supuestos prácticos*, Ed. Aranzadi. Available at the UAB digital library.

HANDBOOK IVA AEAT [Manual\\_IVA\\_2021.pdf \(agenciatributaria.es\)](https://www.agenciatributaria.es/Manual_IVA_2021.pdf)

HANDBOOK IS AEAT [Manual práctico de Sociedades 2021 - Agencia Tributaria](https://www.agencia tributaria.es/Manual_practico_de_Sociedades_2021)

### TEACHERS PROGRAM GUIDE

### WEB SITES

[www.aeat.es](http://www.aeat.es)

[www.e-tributs.cat](http://www.e-tributs.cat)

[www.atc.cat](http://www.atc.cat)

## Software

The subject does not require any specific software.