

Tax Law

Code: 103503
ECTS Credits: 6

Degree	Type	Year	Semester
2500258 Labour Relations	OB	2	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: No
Some groups entirely in Spanish: Yes

Teachers

Dolors Arias Abellan
Carlos Berdor Abad

Prerequisites

Curricula subjects related with public law.

Objectives and Contextualisation

The subject named Tax Law is a portion of a group of subjects which have as a target to give to students a quite broad knowledge on administrative and tax legal context in order to get a whole vision of labour relations. This subject can be divided in two different goals. In one hand, it provides to the student the abilities to understand the basic concepts that build the frame of tax as legal institute and, in second hand, it provides to student the main elements to understand and apply different administrative procedures related with tax management.

Competences

- Applying the information and communication technologies to the different areas of action.
- Clearly expressing ideas or facts in a compelling way.
- Drawing up and formalising reports and documents.
- Identify the foundations of the main legal and organisational areas in the field of human work.
- Identifying, analysing and solving complex problems and situations from an (economic, historical, legal, psychological, and sociological) interdisciplinary perspective.
- Organising and managing the available time.
- Preparing, drawing up and formalising the general written documents in administrative and judicial processes.
- Recognising the issues related to labour market, social security, and the implementation of legislation and jurisprudential criteria to the assumptions shown in practice.
- Technically representing the people or entities of the administrative, fiscal, and procedural fields, and also of defence in labour courts.
- Working autonomously.

- Working effectively in teams.

Learning Outcomes

1. Applying the information and communication technologies to the different areas of action.
2. Clearly expressing ideas or facts in a compelling way.
3. Drawing up and formalising reports and documents.
4. Enumerating the public corruption control and prevention bodies.
5. Identifying the foundations of the Financial and Tax Law: government revenues.
6. Identifying the national, autonomic, and local tax system.
7. Identifying the tax systems of business and professional activities.
8. Knowing the concept, classes and elements of taxes and proceedings of their implementation.
9. Organising and managing the available time.
10. Preparing documents of implementation of Financial and Tax Law in the business and professional activities.
11. Solving the problems deriving from the incorrect implementation of taxes and the revision of tax administrative measures.
12. Working autonomously.
13. Working effectively in teams.

Content

It is going to develop these topics along the semester:

- 1.- Tipology of public income. Taxes. The tax relationships. Taxpayers and taxed wealth.
- 2.- Tax settlement.
- 3.- Tax inspection.
- 4.- Tax collection.
- 5.- Administrative appeal system of tax administrative resolutions.
- 6.- Penalties and administrative penalty process related with taxes.

Methodology

The teaching methodology and the evaluation may undergo some modifications depending on the restrictions on attendance imposed by the health authorities.

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.- Lead 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. They also consist of carrying out a plurality of actions: discussion activities on the subject taught on the basis of current events and group work in class on recommended materials.

- 2.- Supervised activities:

Tutorials

3.- Autonomous activities:

The students have to 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 tutorials 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	21.2	0.85	2, 5, 3, 12, 13
Theoretical classes	21.2	0.85	5, 9, 12
Type: Supervised			
Tutorials	7	0.28	1, 2, 3, 12
Type: Autonomous			
Making of formative works proposed by teachers through Virtual Campus	95	3.8	2, 5, 9, 12

Assessment

The students will pass the subject if they carry out these assessment exercises:

1th: exam, value of 2'5 points

2th: practical cases, value of 2'5 points

3th: 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 evaluation items in order to get proper progress of subject.

A student who cheats or tries to cheat in an exam will be given a 0. A student 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	4, 10, 7, 6
Practical classes	2'5 points	1.3	0.05	1, 8, 2, 5, 9, 3, 11, 12, 13
Summary examination or, if need be, recovery examination	5 points	3	0.12	8, 2, 5, 9, 3, 12

Bibliography

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

Ebooks

CALVO ORTEGA, Rafael y CALVO VERGEZ, Juan: *Curso de Derecho Financiero. Derecho tributario. Parte general y parte especial. Derecho Presupuestario* (last edition). Ed. Civitas/Thomson Reuters, <https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F230>

CAZORLA PRIETO, Luís María: *Derecho financiero y tributario. Parte General* (last edition). Ed. Civitas/Thomson Reuters, <https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F106>

MENÉNDEZ MORENO, Alejandro: *Derecho financiero y tributario. Parte General. Lecciones de Cátedra* (last edition). Ed. Civitas/Thomson Reuters, <https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F126>

PÉREZ ROYO, Fernando y CARRASCO GONZÁLEZ, Francisco M.: *Derecho financiero y tributario* (last edition). Ed. Civitas/Thomson Reuters, <https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F105>

Guide to the program provided by the teacher.

Links:

<https://www.agenciatributaria.es/>

<https://atc.gencat.cat/ca/inici>

Software

The subject does not require any specific software