

**Taxation II**

Code: 102130  
ECTS Credits: 6

Degree	Type	Year	Semester
2501231 Accounting and Finances	OT	4	1

## Contact

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## Teaching groups languages

You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject. Please note that this information is provisional until 30 November 2023.

## Teachers

José Miguel Martínez-Carrasco Pignatelli

## 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

- \* 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 carried out through 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 tea

2. Supervised activities.

These are activities that students will develop with the supervision and su

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

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			
Resolution of case studies and oral presentation	17	0.68	
Theoretical lessons	32.5	1.3	
Type: Supervised			
Tutoring	13	0.52	1
Type: Autonomous			
Documentation and bibliography	18.5	0.74	1
Study	42	1.68	1
Writing of papers	25	1	1, 4

## Assessment

***This subject does not offer the option for comprehensive evaluation.***

The continuous evaluation system consists of the obligatory completion of:

1st partial exam (with a value of 25% of the overall grade for the subject).

2nd Practical case/s (with a value of 25% of the overall grade for the subject).

3rd exam at the end of the semester (with a value of 50% of the overall grade).

Individual works with/without public exposure.

Follow-up of the course (class attendance).

Failure to take any of the scheduled tests (partial exam, practical case/s and final exam) implies failure, unless justified by duly documented force majeure.

In order to take the average with the other activities (partial exam and practical case/s) it is necessary to obtain a minimum grade of 2.5 points in the final exam.

For those students who have obtained a grade equal to or greater than 3.5 and less than 5 in the overall assessment (partial exam, course/s and/or work/s, and final exam) and a reassessment. At the time of publishing the final qualifications, the modality of the same will be announced. This reassessment will be scheduled in the Faculty's exam calendar. The student who takes the re-evaluation and passes it will pass the subject with a grade of 5. Otherwise, the same grade will be maintained.

The final grade will assess the student's regular attendance, participation and behavior in class.

A student is considered "Not evaluable" in the subject as long as she has not participated in any of the evaluation activities. Therefore, it is considered that a student who performs a continuous assessment component can no longer opt for a "Not evaluable".

Calendar of evaluation activities.

The dates of the different evaluation tests (partial exam, exercises in the classroom, delivery of work,...) will be announced well in advance during the semester.

The final exam date for the subject is scheduled in the Faculty's exam calendar.

"The programming 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 teaching staff and to the affected students, they will propose a new program within the corresponding school period". Section 1 of Article 115. Calendar of evaluation activities (UAB Academic Regulations).

The students of the Faculty of Economics and Business who, in accordance with the previous paragraph, need to change an evaluation date must submit the request by completing the document Request rescheduling test /rescheduling-tests

Qualification review procedure.

Coinciding with the final exam, the approximate day and a half on which the final grades will be published will be announced. In the same way, the procedure, place, date and time of the review of exams will be informed in accordance with the regulations of the University.

Recovery procedure.

All students have the obligation to carry out the evaluable tasks. If the student's course grade is 5 or higher, the subject is considered to have been passed and it cannot be subject to a new evaluation. In the case of obtaining a grade lower than 3.5, the student must repeat the subject in the following course. For those students whose course grade is equal to or greater than 3.5 and less than 5, they may take the recovery test. The professors of the subject will decide the modality of this test. When the mark of the recovery test is equal to or greater than 5, the final mark of the subject will be PASS, with the maximum numerical mark being 5. When the mark of the recovery test is less than 5, the final grade for the subject will be SUSPENSE, with the numerical grade being the course grade (and not the grade from the recovery test).

A student who does not appear for any evaluation test is considered non-evaluable. Therefore, a student who performs a component of continuous assessment can no longer be classified as "non-assessable".

Irregularities in evaluation acts.

Without prejudice to other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "in the event that the student performs any irregularity that may lead to a significant variation in the grade of an evaluation act, it will be graded with 0 this act of evaluation, regardless of the disciplinary procedure that can be instituted. In the event that several irregularities occur in the acts of evaluation of the same subject, the final grade for this subject will be 0".

Art. 116.10 Results of the evaluation (UAB Academic Regulations).

The proposed evaluation may undergo some modifications depending on the restrictions to face-to-face that the health authorities impose.

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Cases	25%	0	0	1, 2, 3, 5, 6, 4, 8, 7
Final written test	50%	1	0.04	1, 2, 3, 5, 6, 4, 8, 7
Partial written examination	25%	1	0.04	2, 3, 5, 6, 4, 8, 7

## Bibliography

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

*Manual Derecho Tributario. Parte Especial.* MARTÍN QUERALT, Joan, TEJERIZO LÓPEZ, José Manuel, ÁLVAREZ MARTÍNEZ, Joaquín. Ed. Thomson Reuters Aranzadi. Last edition.

2º Program will be provided by the teacher.

3º <http://www.aeat.es>

## Software

No specific software use it in this subject