

Taxation I

Code: 102131
ECTS Credits: 6

2024/2025

Degree	Type	Year
2500002 Accounting and Finances	OB	3

Contact

Name: Montserrat Pereto Garcia
Email: montserrat.pereto@uab.cat

Teaching groups languages

You can view this information at the [end](#) of this document.

Prerequisites

There is not any previous requirement.

Objectives and Contextualisation

The subject TAX LAW I is part of the set of disciplines that aim to provide the student with the legal administrative

The objectives of the subject are two. On the one hand, provide the student with the necessary knowledge to unc

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

Tax Law I.

1. Taxes: concept; types; aims; principles of ordering and application of t
2. The legal-taxation relationship. Essential tax elements.
3. Material and formal tax obligations. Determination of the main tax liabi
4. Tax procedures: management-liquidation, inspection, collection, review

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical lessons	17	0.68	
Theoretical lessons	32.5	1.3	
Type: Supervised			
Prepare outlines	13	0.52	1, 4
Type: Autonomous			
Search of documentation and bibliography	20.5	0.82	1, 4
Study	39.5	1.58	1, 4
Writing of papers	25	1	1, 4

Teaching will be offered on campus.

The teaching methodology is based on the student's activity in order to acquire the necessary skills to understand the development of the teaching of the subject and the training of the student.

1. Directed activities.
Master classes in which the teacher provides the basic concepts of the subject.
2. Supervised activities.
Practical classes where the students analyze and solve together with the teacher.
3. Autonomous activities.
These are activities that students will develop with the supervision and support of the teacher.

The student has to organize time and effort autonomously, either individually or in groups.

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.

Assessment

Continuous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Final written test	50%	1.5	0.06	1, 2, 3, 4, 5, 6, 7, 8
Partial written examination	25%	1	0.04	1, 2, 3, 4, 5, 6, 7, 8
Resolution of theoretical-practical cases	25%	0	0	1

This subject does not offer the option for comprehensive evaluation.

A continuous evaluation will be carried out by carrying out various activities during the academic year. The activities will be:

- Resolution of theoretical-practical cases (with a total value of 25% of the total grade).
- Partial written examination (with a total value of 25% of the total grade).
- Final written test (with a total value of 50% of the total grade).

In addition, there will be a practical case/s (with a total value of 25% of the overall grade).

In order to take the average with the partial exam (25% of the overall grade), it is necessary to obtain a minimum

Failure to take any of the scheduled tests (partial examen, practical case/s and final exam) implied failure, except

For those students who have obtained a grade equal to or greater than 3.5 and less than 5 in the overall assesme

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

A student is considered "NOT Evaluable" in the subject as long as he/she has not participated in anyof the evaluac

Calendar of evaluation activities.

The dates of the different evaluation tests (partial exams, classroom exerci
The date of the final exam of the subject is programmed in the calendar (c
"The programming of the evaluation tests can not be modified, unless the
Students of the Faculty of Economics and Business who, in accordance'

Procedure for the review of qualifications.

Coincident with the final exam will be announced the approximate day ar

Procedure of revaluation

All students are required to perform the evaluation activities. If the student's grade is 5 or higher, the student passes the course and it cannot be subject to further evaluation. If the student grade is less than 3.5, the student will have to repeat the course the following year. Students who have obtained a grade that is equal to or greater than 3.5 and less than 5 can take a second chance exam. The lecturers will decide the type of the second chance exam. When the second exam grade is greater than 5, the final grade will be a PASS with a maximum numerical grade of 5. When the second exam grade is less than 5, the final grade will be a FAIL with a numerical grade equal to the grade achieved in the course grade (not the second chance exam grade).

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 opportuna

The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health

Bibliography

Taxation Handbook (last edition):

CALVO ORTEGA, Rafael y CALVO VERGEZ, Juan: Curso de Derecho Financiero. Derecho tributario. Parte general y parte especial. Derecho Presupuestario. Ed. Civitas/Thomson Reuters.

CAZORLA PRIETO, Luis María: Derecho financiero y tributario. Parte General. Ed. Civitas/Thomson Reuters.

MENÉNDEZ MORENO, Alejandro: Derecho financiero y tributario. Parte General. Lecciones de Cátedra, Ed. Civitas/Thomson Reuters.

PÉREZ ROYO, Fernando y Carrasco González, Francisco M.: Derecho financiero y tributario,ed. Civitas/Thomson Reuters,

Guide en el programa provided por la teacher.

Links:

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

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

Software

The subject does no require año specific software.

Language list

Name	Group	Language	Semester	Turn
(PAUL) Classroom practices	101	Catalan	second semester	morning-mixed
(PAUL) Classroom practices	501	Catalan	second semester	afternoon
(TE) Theory	10	Catalan	second semester	morning-mixed
(TE) Theory	50	Catalan	second semester	afternoon