

Tax Law

Code: 103503
ECTS Credits: 6

2025/2026

Degree	Type	Year
Labour Relations	OB	2

Contact

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Teaching groups languages

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

Prerequisites

Curricula subjects related with public law.

The course will be taught from the perspective of the Sustainable Development Goals.

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.

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical classes	22	0.88	2, 5, 3, 12, 13
Theoretical classes	22	0.88	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

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.

Assessment

Continous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance, participation and delivery of activities in the seminars	0'5 points	0.5	0.02	8, 4, 2, 10, 7, 6, 5, 9, 3, 11, 13
Exam	2'25 points	1	0.04	1, 8, 2, 7, 6, 5, 9, 12
Practical classes	2'25 points	1	0.04	2, 10, 7, 6, 5, 9, 3, 11, 12
Summary examination or, if need be, recovery examination	5 points	1.5	0.06	8, 2, 5, 9, 3, 12

The evaluation of the course will be carried out through two modalities:

The CONTINUOUS EVALUATION which consists of four activities of the following type and value:

1st Test: an exam worth 2.25 points.

2nd Test: resolution of practical cases, worth 2.25 points.

3rd Test: a test of synthesis worth 5 points.

4th Attendance, participation and delivery of activities in the seminars, worth 0.5 points.

In order to add up the points of each test, necessary to obtain the final grade, it is necessary to complete all the evaluation activities and to obtain a minimum of 2.5 points in the third test. Otherwise, the course will not be considered passed and a recovery test consisting of an exam of the whole subject will have to be taken. With this test a maximum of 5 points can be obtained in the subject.

Both the synthesis exam and the recovery test will be carried out on the official dates established for this type of activities. The rest of the evaluations will be carried out according to the schedule published by the faculty in the virtual campus before the beginning of the teaching activity. The dates of these activities may be modified for reasons of force majeure and with sufficient advance notice.

The evaluation tests carried out will be accompanied, upon request of the students, by the appropriate tutorials for the adequate progress of the subject.

A student who copies or tries to copy in an exam will have a 0 in the subject. The student who presents a practice in which there are indications of plagiarism or who cannot justify the arguments of his practice will get a 0 and will receive a warning.

The SINGLE EVALUATION is an optional evaluation that will be exercised with the requirements and conditions provided in the academic regulations. In any case the completion of any of the tests that make up the continuous evaluation implies the waiver of the single evaluation and the monitoring of the continuous evaluation.

The tests that make up the single evaluation will take place on the same day set by the Faculty for the exam or third test in the continuous evaluation. The tests of the single evaluation are made up of:

1º. The answer to a test questionnaire. The value of this test will be 4 out of 10.

2º. The resolution of a practical case. The practical case will be made available to the students in advance and its resolution in writing will be provided by them on the day of the single test. The value of this test will be 2 out of 10.

3º. The answer to various theoretical questions with arguments. The value of this test will be 4 out of 10.

The same system and recovery criteria will be applied as for the continuous evaluation.

Students will be assessable if they have completed a set of activities whose weight is equivalent to a minimum of 2/3 of the total grade for the subject. If the value of the activities carried out does not reach this threshold, the subject teacher may consider the student as non-evaluable

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

Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

Name	Group	Language	Semester	Turn
(PAUL) Classroom practices	1	Catalan	second semester	morning-mixed
(PAUL) Classroom practices	51	Catalan	second semester	afternoon
(TE) Theory	1	Catalan	second semester	morning-mixed
(TE) Theory	51	Catalan	second semester	afternoon