UAB
Universitat Autònoma de Barcelona

Taxation I

Code: 102131
Credits: 6

2026/2027

Degree programme	Type	Course
Accounting and Finances	OB	3

Contact lecturer

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Group languages

You can consult this information at the end of the document.

Prerequisites

There is not any previous requirement.

Objectives

The subject TAX LAW I is part of the set of disciplines that aim to provide the student with the legal administrative and tax bases necessary to obtain a complete view of the business and economic activity.
The objectives of the subject are two. On the one hand, provide the student with the necessary knowledge to understand the basic concepts that surround the legal institute of tribute. On the other hand, to make known the fundamental elements of the administrative procedures for the application of taxes, the tax sanctioning procedure and the procedure for reviewing tax administrative acts. That is, to know the position of the taxpayer before the Public Treasury.

Learning outcomes

- CM03 (Explain the code of ethics, explicit or implicit, of one's own field of knowledge.) Explain the code of ethics, explicit or implicit, of one's own field of knowledge.
- KM03 (Summarise practical cases that arise on company law and their possible legal solutions, considering regulations, jurisprudence and doctrine.) Summarise practical cases that arise on company law and their possible legal solutions, considering regulations, jurisprudence and doctrine.
- KM05 (Identify the legal-tax terminology, regulations, jurisprudence and administrative doctrine applicable in the field of business taxation.) Identify the legal-tax terminology, regulations, jurisprudence and administrative doctrine applicable in the field of business taxation.

Contents

Tax Law I.

1. Taxes: concept; types; aims; principles of ordering and application of taxes.

2. The legal-taxation relationship. Essential tax elements.

3. Material and formal tax obligations. Determination of the main tax liability. Ways of fulfilling tax obligation.

4. Tax procedures: management-liquidation, inspection, collection, review and sanctioning. Tax crimes.

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Prepare outlines	13	0.52	CM03, KM03, KM05
Writing of papers	25	1	CM03, KM03, KM05
Practical lessons	17	0.68	CM03, KM03, KM05
Study	39.5	1.58	CM03, KM03, KM05
Theoretical lessons	32.5	1.3	CM03, KM03, KM05
Search of documentation and bibliography	20.5	0.82	CM03, KM03, KM05

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

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	Weight	Hours	ECTS	Learning outcomes
Partial written examination	25%	1	0.04	CM03
Resolution of theoretical-practical cases	25%	0	0	KM03
Final written test	50%	1.5	0.06	KM05

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 can consist, where appropriate, in exams, resolution of practical cases, control of attendance in class, and individual work.Specifically, there will be a partial examen (with a total value of 25% of the overall grade) and a final exam (with a total value of 50% of the overall grade). The final examen will take place on the date indicated in the Faculty's examen calendar.

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 of 2.5 points (out of 10 points) in the final exam.

Failure to take any of the scheduled tests (partial examen, practical case/s and final exam) implied failure, except for justified cause of serious force majeure.

For those students who have obtained a grade equal to or greater than 3.5 and less than 5 in the overall assesment (average of the 2 written exams with the resolution of the practical case/s) a reassessment will be carried out. At the moment after the publication of the finals quialifications, the modality of the sames will be announced. This reassessment will be announced scheduled in the Faculty´s exam calendar. The student who shows up and passes will pass the 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 behaviour in class.

The final garde will asess into account the student's regular attendance, participation and behaviour in class. The teacher may organise seminars in which practical case studies are analysed; these will account for 0.5 marks of the final mark. To obtain this 0.5, attendance and participation in the seminars are compulsory. Notwithstanding the above, the following points should be noted:

1. The mark awarded for the seminar is not an automatic entitlement derived from attending the course.
2. An absence that is duly justified and accepted as such by the teacher shall not be considered a failure to attend or participate in the terms set out.
3. Although unauthorised absences from the seminar would normally result in the loss of the allocated marks, a discretionary criterion has been established. In this regard, up to three unauthorised absences will be awarded a mark of 0.25. No other pro rata calculation or alternative method of assessment is applied, as this constitutes a failure to attend and is therefore an exceptional discretionary criterion.

A student is considered \"NOT Evaluable\" in the subject as long as he/she has not participated in anyof the evaluation activities. Therefor, it is considered that a students who performs a component of continuous evaluation can no longer opt for a \"NOT EVALUATION\".

Calendar of evaluation activities.

The dates of the different evaluation tests (partial exams, classroom exercises, work delivery ...) will be announced sufficiently in advance during the semester.The date of the final exam of the subject is programmed in the calendar of examinations of the Faculty.\"The programming of the evaluation tests can not be modified, unless there is an exceptional and duly justified reason for which an evaluation act can not be carried out. In this case, the people responsible for the qualifications, after consulting the teachers and the affected student, they will propose a new programming within the corresponding teaching period \". Section 1 of Article 115 Calendar of evaluation activities (Academic Regulations UAB).Students of the Faculty of Economics and Business who, in accordance with the previous paragraph, need to change an evaluation date, must submit the petition by filling in the application Request reprogramming test https://eformularis.uab.cat / group / daganat feie / reprogramming-proofsProcedure for the review of qualifications.Coincident with the final exam will be announced the approximate day and the means by which the final qualifications will be published. In the same way, the procedure, place, date and time of the review of examinations will be reported in accordance with the regulations of the University.

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 opportune, and in accordance with current academic regulations, \"in the event that the student conducts any irregularity that may lead to a significant variation of the rating of an evaluation act , this evaluation act will be qualified with 0, independently of the disciplinary process that can be instructed. In case there are several irregularities in the evaluation acts of the same subject, the final grade of this subject will be 0 \". Section 10 of Article 116. Results of the evaluation (Academic regulations UAB).

The completion of assessment activities is subject to the provisions set out in this course guide and in the " Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities ", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

USE OF AI

For this subject, the use of Artificial Intelligence (AI) technologies is allowed exclusively in support tasks, such as bibliographic or information search, proofreading or translations. The student will have to clearly identify which parts have been generated with this technology, specify the tools used and include a critical reflection on how these have influenced the process and the final result of the activity. Non-transparency of the use of AI in assessable activities will be considered academic dishonesty and may lead to a partial or total penalty in the mark for the activity, or higher penalties in serious cases.

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 a specific subject programme.

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this link. To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TE) Theory	10	Catalan/Spanish	second semester	morning-mixed
(TE) Theory	50	Catalan/Spanish	second semester	afternoon
(PAUL) Classroom practices	101	Catalan/Spanish	second semester	morning-mixed
(PAUL) Classroom practices	501	Catalan/Spanish	second semester	afternoon