Business Taxes

STUDENTS ARE EXPECTED TO HAVE COMPLETED
No need for a specific background in taxation.

COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.
Knowledge of the juridical basic regime of the tax system of the company.

DESCRIPTION OF CONTENTS: PROGRAMME
Global vision of the tax charges that affect business activities. Duties of the businessman the State: accounting duties, Direct imposition: Income tax of the natural persons (preferential attention to the income from economic activities; Tax on Companies (general regime and special regimes, for example SMEs); indirect taxation: Tax on Patrimonial Transmissions and Value-added tax (general and special regimes). International tax system: Double Taxation Conventions.

LEARNING ACTIVITIES AND METHODOLOGY
The learning methodology involves theoretical lessons, practical lessons, the discussion of documents (legislation, case law and academic papers) and debates

ASSESSMENT SYSTEM
The presental system will be the result of the application of the following systems of evaluation:
a) Participation in the resolution of practical cases during the development of the classes (20 %)
b) Two modular exams developed along the course, which date will be announced in advance (80 %)
The weight of presental system will be 40%.
The final examination (60%) will consist of a test of practical character of the fact that the pupil will be able to have the regulation.

% end-of-term-examination: 60
% of continuous assessment (assigments, laboratory, practicals...): 40