

## Business Taxes

Academic Year: ( 2018 / 2019 )

Review date: 24-04-2018

Department assigned to the subject: Public State Law Department

Coordinating teacher: ESCRIBANO LOPEZ, EVA ALICIA

Type: Electives ECTS Credits : 6.0

Year : 4 Semester :

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

No need for a specific background in taxation.

## OBJECTIVES

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 presential 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 presential 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 (assignments, laboratory, practicals...):** 40