Tax Law

Academic Year: (2021 / 2022) **Review date: 29-06-2021**

Department assigned to the subject: International Law, Ecclesiastical Law and Philosophy of Law Department

Coordinating teacher: CELADOR ANGON, OSCAR

Type: Compulsory ECTS Credits : 3.0

Year : 1 Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

None

OBJECTIVES

GENERAL SKILLS
Apply theoretical and practical advanced training in corporate legal advice.
Understanding the importance of law as a regulatory system of social relations.
Perceive the unitary character of the legal system and the necessary interdisciplinary view of legal problems.
Being able to manage, identify, organize and analyze legal information.
Ability to teamwork
Ability to make critical judgments about legal issues.
Ability to conduct an interdisciplinary legal advice.
Ability to write legal briefs
Acquisition of a correct ethical behavior.
Knowing how to communicate the findings to specialists and non-specialists in a clear and unambiguous manner.

SPECIFIC SKILLS
Ability to advise the company on civil and commercial contracts.
Ability to advise the company on labor issues.
Ability to advise the company on tax matters.
Ability to identify legal and business problems in specific situations and develop strategies for solution
Negotiating skills to solve and / or avoid a legal conflict.

DESCRIPTION OF CONTENTS: PROGRAMME

Programme:

1. Study and analysis of the Tax Code.

1.1 General Principle of Tax Law.
1.2 Tax Management Procedures
1.3.- Tax Inspection Procedure.
1.4.- recovery procedure.
1.5.- Tax Sanctions Regime.
4.6.- economic-administrative claim.

2. Income Tax for Individuals.

2.1 General.
2.2 Study and analysis of the components of the tax base, tax base, rates, fees, rebates, credits and deductions.
2.3 Formal aspects of the statement.

3. Income tax.

3.1 General.
3.2 Study and analysis of the components of the tax base, tax base, rates, fees, rebates, credits and deductions.
3.3 Study of different practical cases: commercial entities partially exempt entities under Law of

Foundations and Patronage entities.
3.4.- Formal aspects of the statement.

4. Value Added Tax (VAT)

4.1 General.
4.2 Study and analysis of operations subject and not subject exempt, imports, exports and deductibility.
3.3 Study of different practical cases.
3.4.- Formal aspects of the tax.

5. Formal obligations, withholding obligation and of information.

5.1 Withholding tax on personal income tax and corporate tax.
5.2 Reporting obligations.
5.3 Use and knowledge of telematics.

LEARNING ACTIVITIES AND METHODOLOGY

EDUCATIONAL ACTIVITIES
Theoretical and practical classes
Workgroups
Individual student work

TEACHING METHODOLOGY
Exhibitions classroom teacher with support of computer and audiovisual media, in which the main concepts of the subject are developed and the literature is provided to supplement student learning.
Critical reading recommended by the subject teacher text:
Newspaper articles, reports, manuals and / or academics, good items for further discussion in class, either to expand and consolidate the knowledge of the subject.
Resolution of practical cases, problems posed by the teacher etc.¿ individually or in group
Presentation and discussion in class under teacher moderation issues related to the content of matter, as well as case studies
Preparation of papers and reports individually or in group

ASSESSMENT SYSTEM

Class participation (40%)
Final exam (60%)

Final rating
The final grade for the course is the sum of previous grades.

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

BASIC BIBLIOGRAPHY

- Ramo¿n Falco¿n y Tella; Fernando de la Hucha Celador Legislacio¿n tributaria de la CEE, Civitas, 1989