

Academic Year: (2022 / 2023)

Review date: 19-05-2022

Department assigned to the subject: Public State Law Department

Coordinating teacher: GONZALEZ-CUELLAR SERRANO, MARIA LUISA

Type: Additional training ECTS Credits : 3.0

Year : 1 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Students who took the Degrees in Economics, ADE or Business, must complete the course "Basic Aspects of Tax Law and Commercial Law"

OBJECTIVES**LEARNING RESULTS THAT STUDENT ACQUIRES**

Normally, students from economic and business careers lack a sufficient legal basis to address issues of some complexity in the field.

For this reason, we understand it appropriate that the first subjects to be taught in the master's degree are subjects related to legal issues of tax and commercial law to ensure a solid learning that has a sufficient knowledge base for to address the course.

DESCRIPTION OF CONTENTS: PROGRAMME

Item 1.- Public property benefits: different categories and differences with respect to taxes. The constitutional and legal concept of taxation. Tax classes. The tax system: main figures that make up it. State tax system. Tax system of the Autonomous Communities. Local tax system: special reference to municipal taxes.

Item 2.- The distribution of tax power and the regulatory system of tax law: special reference to the Law on Budgets and the Decree Law. The constitutional principles of taxes: reserve of law on tax matters, meaning and implications.

Item 3.- The constitutional principles of taxes: economic capacity, equality, progressiveness and no confiscatory. Other constitutional principles and their application to tax matters: legal certainty and limits on retroactivity in tax matters, inviolability of domicile and other fundamental rights with tax projection.

Item 4.- Qualification and interpretation of tax rules. The tax analogy. The tax simulation. Anti-avoidance rules: conflict in the application of the tax rule and other anti-avoidance doctrines: economic reasons, indirect business, etc.

Item 5.- The legal structure of the tax and the tax legal relationship. The taxable fact and its elements. The de facto budget of other tax obligations and duties. No subjection, exemption and other rebate techniques.

Item 6.- Taxed persons. Contributing and substitute taxable subjects. The retainer and those required to make income on account. Those obliged in relations between individuals: obliged to endure retention and repercussions. Successors of natural persons and improper succession in the case of legal persons.

Item 7.- Tax controllers. Solidarity responsibility: meaning and scope of responsibility; IGT' main assumptions. Subsidiary responsibility: meaning and scope of responsibility; IGT' main assumptions. The procedure for the declaration of responsibility.

Item 8.- Determining the amount of the main and accountable tax obligations: main elements in variable quota obligations. The tax base: direct and objective concept and methods of determination. Indirect estimation. The liquidable base. Types of levy and fees. The tax fee.

Item 9.- Fee and tax debt: surcharges (on bases or fees, for extemporaneous income, executive period, etc.), interest for late payment and other concepts. Tax debt guarantees: priority, tacit legal mortgage, property condition, and other guarantees. Precautionary measures and their progressive expansion.

Item 10.- The termination of tax obligations: payment and its classes. The limitation period: deadlines and their calculation, interruption of the limitation period, extension and effects of the limitation period. Compensation. Forgiveness. Provisional discharge for insolvency.

Item 11.- Institutions of civil law: The obligation and sources of obligations. Contracts: types and regime of non-compliance. Non-contractual damages and the right to unjustified enrichment

Item 12.- Civil law institutions: Possession, property and limited real rights. Transmission of real rights. The Land Registry. Inheritance and inheritance law.

Item 13.- Institutions of commercial and corporate law: Patrimonial autonomy, legal personality, representation and delegated management. Intra-corporate conflicts, social interest, groups.

Item 14.- Institutions of commercial and corporate law: Partner-manager iDs. Partner-partner relationships.

Item 15.- Institutions of commercial and corporate law: Company-creditor relations, capital regime (constitution and conservation).

LEARNING ACTIVITIES AND METHODOLOGY

-Critical reading of texts recommended by the subject teacher

-Resolution of case studies, problems, etc. raised by the teacher individually or in a group

-Exposure and discussion in class, under the teacher's moderation of topics related to the content of the subject, as well as case studies

ASSESSMENT SYSTEM

Evaluation method. weight

Regular assessment. 40%

Test 60%

The assessment in the extraordinary call would be under the same requirements than in the ordinary one.

% end-of-term-examination: 60

% of continuous assessment (assignments, laboratory, practicals...): 40

BASIC BIBLIOGRAPHY

- MARTÍN QUERALT, J., y otros Curso de Derecho Financiero y Tributario, Tecnos, 2019