

Business Taxes

Academic Year: (2022 / 2023)

Review date: 16-12-2022

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

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

The course will be carried out following a bimodal system (50%) during the academic year 2020/2021: the aggregated group will follow an online synchronous system while the reduced group will follow a presential system.

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