

Syllabus

- **Course:** Tax Law I
 - **Credits:** 6 ECTS
 - **Program:** ADE
 - **Module:** Compulsory
 - **Subject:** Law
 - **Code:** 802505
 - **Abbreviation:** MA13
 - **Subject Coordinator:** Dr. Joaquín Marqués
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00 Faculty

01.1 Subject coordinator

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01 Presentation

02.1 Description

The course is organized into three large blocks — ten topics in total — that serve to introduce the student to the initiatory knowledge of the tax issue from an economic point of view. In the first one, the basic elements of the behaviour of the economy in the public sector are described, while the remaining two focus on the tax typology. More generally in the second and more in detail in the third, where the elements that make up the income tax of individuals (personal income tax) and legal entities (IS), as well as wealth taxes, are explored. (ISD and IBI) and consumption (VAT).

02.2 Relevant Professional applications

Through the study of the subject matter, the ADE students receive very useful and necessary training to be able to better orient themselves in the field of tax obligations, a subject that is vital in today's world, both personally and in the professional field. In fact, taxation is one of the central axes in the management of any business organization, having a direct relationship with the entity's profitability and sustainability over time.

02 Competences

03.1 Subject Competences

Basic Competences

CB03 - That students have the ability to collect and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant social, scientific or ethical issues.

CB04 - That students can transmit information, ideas, problems and solutions to a specialized and non-specialized audience.

General competences

CG02 – Communicate orally and in writing with other people about the results of learning, of the elaboration of thought and of decision-making; participate in debates on topics of their own specialty.

CG09 - Know and understand the organization of a company and the sciences that define its activity; Ability to understand labour standards and the relationships between planning, industrial and business strategies, quality and profit.

Transversal competences

CT04 - Integrate into any functional area of the company and / or organization and professionally perform any assigned management task.

CT10 - Habitually use Information and Communication Technologies (ICT) in all their professional performance.

Specific competences

CEDER01 - Know the fundamental concepts of civil, commercial, tax and labour law, its sources and hierarchy principles.

CEDER02 - Know essential basic legal concepts in the private and professional field.

CEDER03 - Mastery of the fundamental aspects of the legal regime applicable to the individual entrepreneur and the company.

CEDER04 - Mastery of the various types of commercial companies and their fundamental features.

CEDER05 - Prepare and analyse the content of various contracts, as well as know the legal framework of commercial and civil obligations.

CEDER06 - Know the procedure and the Spanish tax system and its application in natural and legal persons.

CEDER07 - Know the labour law and the labour relations system.

CEDER08 - Become familiar with current instruments for searching legal and economic information and learn how to handle various sources using legislative, jurisprudential and documentary databases.

CEDER09 - Development of the capacity for oral expression and communication in public.

03 Program

Block 1: Introduction to the economy of the public sector: paper and instruments

TOPIC 1. Economy and Public Sector

Introduction

Public sector functions

Delimitation between Public and private sector

Management of institutions and components of the public sector

Activities, operations and accounts of the public sector

Public sector dimension and its measurement

TOPIC 2. The budget of the Public Sector

Introduction

Budgetary definition and principles

The budget cycle

Structure and content of the budget

Income budget classification

Expense budget classifications

The budget balance

TOPIC 3. Public revenue

Introduction

Main categories of public revenue

Taxes

The tax principles

Block 2: General theory of taxation

ITEM 4. Taxation and equity

Introduction

The principle of profit

The principle of ability to pay

TOPIC 5. Tax incidence

Introduction

Concept and models of tax incidence

Partial balance models in perfect competition

General equilibrium models

TOPIC 6. Taxation and efficiency

Introduction

Excess tax or efficiency cost of taxation

Efficient allocation of resources: Pareto optimal

Distorting taxes and excess levy

Quantification of excess tax

Main distortions of the tax system

General consumption tax

Income tax

Block 3: Special theory of taxation

SUBJECT 7. The tax on personal income

Introduction

Tax structure

Taxable person: the problem of the taxpayer unit

Taxable base

Tax rate

Inflation impact

Economic valuation of the tax

Alternatives in personal taxation

SUBJECT 8. The taxation on the income of companies

Introduction

Tax justification

Absolutist vision

Integrationist vision

Tax structure

Passive subject

Tax base: definition of legal benefit

Tax rate

Reductions and deductions

Tax period

Integration systems for corporation tax and income tax

Economic valuation of corporation tax

Neutrality

Incidence

Other principles

Final assessment of the tax: Should corporation tax and income tax be integrated?

TOPIC 9. The Taxation of wealth

Introduction

Taxation on successions and donations

The tax on real property

SUBJECT 10. The taxation on consumption

Introduction

Indirect taxation on consumption

Specific consumption taxes

General taxes on consumption or sales volume

Single-phase taxes on sales volume

The Value Added Tax (VAT).

SUBJECT 11. Application of Corporate Social Responsibility in the tax law to ensure a better sustainable community and continuity in the awareness of its importance.

04 Teaching Method

Considering the theoretical and practical subject characteristics and the student profile, teaching praxis has been articulated around three methodology groups:

- ME1.** Interactive class presentations
- ME2.** Team work
- ME3.** Independent work
- ME4.** Case study/problem solving based learning

05 Learning Activities

Depending on the competencies defined for this subject, and consistent with the teaching methodologies proposed, are scheduled the following training activities:

Evaluation activities	Hours	On-site delivery
AF1. Content exposition with student participation	24	100%
AF2. Problem solving exercises and case studies with student participation	24	100%
AF4. Study and preparation of teaching units	44	0%
AF5. Completion of exercises and case studies	25	0%
AF6. Systematic resolution of problems	25	0%

AF13. Written / oral evaluations	8	100%
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o6 Assessment

Assessment $0.50 \cdot EV1 + 0.30 \cdot EV2 + 0.20 \cdot EV3$	Assessed Specific skills	Weight
EV1. Final written exam on the entirety of the subject studied	CEMAT01, CEMAT03, CEMAT06, CEMAT07, CEMAT08	40%
EV2. Mid-term written test	CEMAT01, CEMAT03, CEMAT06, CEMAT07, CEMAT08	20%
EV3. Quizzes (Exercises, Problems, Multiple choice)	CEMAT01, CEMAT02, CEMAT03, CEMAT06, CEMAT07, CEMAT08, CEMAT09	40%

"The maximum grade that students will be able to obtain in the revaluation tests [...] shall be 5,0. In addition, "the grade of the revaluation tests shall in any case constitute the final grade of the subject". Thus, **only students who, having completed the midterm exam, the final exam and having carried out 100% of the continuous evaluation activities of the subject**, and have suspended (final grade of the subject below 5) will be entitled to the revaluation examination.

o8 Learning Resources

Subjects	Resources	Type
Units 1 – 8	Book, Class Slides, Notes and Exercises	Class and Blackboard

09 Code of Academic Conduct

The section 27.2 of the Universal Declaration of Human Rights stipulates that everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Thus, the moral and patrimonial rights of the authors of literary, musical, artistic, scientific and academic creations, whether they have been published or not, are protected by means of different national and international regulations. In the case of Spain, the Legislative Royal Decree 1/1996, of April the 12th, approved the consolidated version of the Law of Intellectual Property, regularizing, clarifying and harmonizing the legal provisions for the time being in force on this matter.

In this respect, special attention must be given to previously obtaining the corresponding authorization from the owner of the copyrights of any material, particularly before its distribution to the students and by means of the virtual campus. EAE Barcelona takes no responsibility for the non-compliance with this rule on the part of the users, either members of the teaching community or students.

The following materials that can be duplicated without the requirement of previous authorization:

- Laws and regulations.
- Court decisions.
- Acts, agreements, deliberations and decisions from public bodies.
- Any material distributed under the Creative Commons license, whenever its author and credits are mentioned.
- Any material published under the ISBN of EAE Barcelona or EAE Madrid.
- Any material, whose rights belong to EAE Barcelona or EAE Madrid.
- Any work that is in the public domain.

Furthermore, the quotation right is the inclusion of extracts from protected documents or materials, in this particular case, elaborated by the members of the teaching community- with the exception of textbooks and university handbooks- when such extracts are used to accompany educational activities.

The excerpts that can be used on the basis of the quotation right must fulfil the following requirements

- They must be previously published works.
- The source and author must be mentioned, whenever it is possible.
- They must deal exclusively with the teaching field.
- The inclusion of the excerpt must necessarily come with an analysis or explanation of it.

Concerning the material elaborated by the professors, in case it has been published previously, the agreements with the magazine or publication where it appeared must be considered.

As is apparent from the preceding paragraphs, plagiarism is a fraudulent activity that may result in serious sanctions, both of academic and legal nature. Academic honesty is one of the pillars on which the School's commitment to education is based, and the members of its teaching community are particularly conscious and prepared to perceive this kind of actions. Keeping in mind the difficulty that arises when trying to conceptualize plagiarism, it has been considered appropriate to delimitate clearly its contents and significance in these regulations and policies.

Plagiarism is understood as the appropriation of someone else's works, pretending that they are one's own; that is to say, without explicitly confirming its source. Plagiarism can consist on the complete or partial unauthorized copy of someone else's work, or the presentation of a copy as an original own work, impersonating the true author. Some examples of plagiarism are:

- Presenting someone else's work as one's own, regardless of whether the copy is complete or partial.
- Paraphrasing a text using different words, with small changes in the language, without quoting the source in order to feign.
- Purchasing or obtaining a work and presenting it as one's own.
- Using someone else's ideas or sentences as the basis to write a work without quoting its author.

In line with the section 10 of the Academic Code of Conduct of Students of EAE Barcelona, without prejudice to the academic sanctions resulting from its application, the Academic Commission will promote the pertinent legal actions if the plagiarism violates the applicable regulation in matters of intellectual property.

10 Bibliography

10.1 Basic Bibliography

- Derecho Financiero y Tributario – 2020 – 31ª edición de Juan Martín Queralt, Carmelo Lozano Serrano, José Manuel Tejerizo López y Gabriel Casado. Editorial Tecnos. ISBN: 9788430979738

10.2 Complementary Bibliography

- Melville's Taxation: Finance Act 2019, 25th Edition, Melville, Pearson, 2019