

Syllabus

Course: Tax Law II

Credits: 6 ECTS

Program: Business Administration & Management

Module: Core Education

Subject: Tax Law

Code: 802605

Abbreviation: MA03

Subject coordinator: Joaquim Marqués

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01 Faculty

01.1 Subject coordinator

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02 Presentation

02.1 Description

Tax Law I provides a set of organizational and juridical tools, in order that the student can understand how business profits and trade is taxed worldwide. The student works with the most relevant taxes for business, assessing real scenarios to learn how to calculate the taxable base, potential tax credits and final calculations of the tax due and its impact for any potential business.

02.2 Relevant professional applications

By studying the content of the subject, the student will be given the necessary tools to understand and optimize the fiscal compliance of any type of business.

By practicing the basis of tax planning of the figures affecting the profits of companies and its more common transactions, in both domestic and international market, the student will be able to identify tax credits applicable to each type of business and the consequences of not being fully compliant with the revenue services.

The goal is to provide a Good global perspective of any full fiscal system, as the Spanish one, and an operational mastering of the more relevant taxes (its bases, rates, credits, applicable benefits) that affect any business project.

In any professional environment, understanding the role played by taxation of profits and indirect taxes, together with their reasoned application in practical problems are relevant

for managerial and structural invoicing organization. Those skills has an important relevance and are a differential value especially for fiscal and financial advisory.

03 Competencies

03.1 Course Competencies

Basic Competencies

- CB03 –** That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant social, scientific or ethical issues.
- CB04 –** That students can transmit information, ideas, problems and solutions to both a specialized and non-specialized public.

General Competencies

- CG02 –** Communicating orally and in writing with others about learning outcomes, thinking development and decision making; participating in debates on topics of the specialty itself.
- CG09 –** Knowing and understanding the taxation of company according to the nature of the business; understanding tax regulation and its impact on the profits and the pricing policy of the company.

Transversal Competencies

- CT04 –** Achieving integration in any functional area of a company and/or organization and professionally performing any management task.

- CT10** – Using habitually Information and Communication Technologies in all his/her professional managerial performance.

Specific Competencies

- CEDER01** – Knowing the basis of tax regulations, its sources of law and its primacy.
- CEDER02** – Knowing fiscal juridical concepts useful for a solid understanding of a trade and professional environment.
- CEDER03** – Mastering the fundamentals of the taxation of a sole entrepreneurship and a company.
- CEDER04** – Mastering the taxation applicable to the different types of trade organizations.
- CEDER05** – To set and analyze the content of different contracts to know its law applicable and their fiscal implications.
- CEDER06** – Understanding the procedures of the Spanish fiscal system and its implementation concerning individual taxpayers and trade companies.
- CEDER07** – Knowing tax regulations and national and international trends in fiscal issues in the recent years.
- CEDER08** – Getting familiar with updated searching tools of economic and juridical information and learning that handling of different sources of legal data, jurisprudence and specific legal reports.
- CEDER09** – Developing the abilities for oral expression and public communication.

04 Program

1. BASIS OF TAXATION

1.1. TAXES

- Type of taxes
- Taxpayers – Formal duties
- Taxable bases
- Tax rates
- Tax credits
- Liquidation scheme

1.2. TAX PROCEDURES

- Fiscal year
- The penalties for breaching the tax code
- Tax crime
- Tax officers and Tax Audit: Useful procedures and advice
- Appeals
- Statute of limitations

2. PERSONAL INCOME TAX

2.1. KEY ASPECTS

- Basis and scope of application
- Taxable income and exemptions
- Taxpayer
- Fiscal year and accrual
- Liquidation scheme

2.2. TYPES OF INCOME

- Employment income
- Rental income
- Movable capital income
- Business income
- Capital gains
- Imputed income

2.3. LIQUIDATION AND TAX RETURN

- Taxable base and family allowance
- Fiscal benefits and net taxable base
- Tax liability
- Tax credits
- Tax due: withholding taxes and early payments
- Joint return

3. CORPORATE INCOME TAX

3.1. KEY PRINCIPLES

- Scope of taxable business
- Fiscal year and accrual
- Report of CIT

3.2. CALCULATION OF TAXABLE BASE AND TAX DUE

- Adjustments to accounting profits
- Tax rate and CIT Due
- Tax Credits
- Early payments / Withholding taxes
- Special regimes

4. VALUE ADDED TAX

4.1. KEY ASPECTS

- Basis and scope of application
- Taxable events

4.2. OUTPUT VAT

- Sale of goods and services
- VAT in international trade
- Concept of business for VAT purposes
- Allocation of taxable events
- Non-taxable events
- Taxpayer
- Accrual
- Taxable base
- Tax rates

4.3. INPUT VAT

- Requirements for deductibility
- Prorrata rule: Standard and special rule

4.4. VAT RETURN

- Periodical returns
- Informative obligations
- Formal duties: invoices, lists, books and records
- Special regimes

5. INTERNATIONAL TAXATION

- Principles of International taxation
- Tax treaties (OECD Model)
- International tax planning
- Customs: tariffs and procedures
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6. Application of Corporate Social Responsibility in the business management to ensure a better sustainable community and continuity in the awareness of its importance.

05 Teaching Methodology

Considering the student's profile, the teaching model is articulated around three types of methodologies:

ME1. Participatory Exhibition Class

ME3. Autonomous work

ME4. Problem-based learning

06 Educational Activities

Considering the competencies of the subject and based on the proposed teaching methodologies, the following training activities are scheduled:

Evaluation Activities	Hours	Presencialidad
AF1. Contents presentation with student participation	24	100%
AF2. Problem solving, exercises and case studies with student participation.	24	100%
AF4. Study and preparation of teaching units	46	0%
AF5. Performance of exercises and case studies	25	0%
AF6. Problem solving	25	0%
AF13. Written / oral evaluations	6	100%

07 Assessment

Evaluation Items $0.4 \cdot EV1 + 0.2 \cdot EV2 + 0.4 \cdot EV3$	Specific assessed competencies	Weight
EV1. Final written exam of all subject matter	CEHPP01, CEHPP02, CEHPP03, CEHPP04, CEHPP05, CEHPP06	40%
EV2. Control of midterm written test	CEHPP01, CEHPP02, CEHPP03, CEHPP04, CEHPP05, CEHPP06	20%
EV3. Exercises, problems, reports development, assignments - Exercises and problems	CEHPP01, CEHPP02, CEHPP03, CEHPP04, CEHPP05, CEHPP06	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.

08 Learning Resources

Topics	Resources	Type
Topic	Transparencies, 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

- Panayi CH. European Union corporate tax law. Cambridge University Press; 2021 May 31.

10.2 Complementary bibliography

- Wang J, Lin J, Feng K, Liu Y, Jiao X, Ni R, Du M, Hubacek K. Towards reducing inter-city economic inequality embedded in China's Environmental Protection Tax Law. *Environmental Research Letters*. 2021 Oct 29.
- Procedural guidelines, practical manuals and handbooks published by Tax Offices (Agencia Tributaria, Internal Revenue Services, Her Majesty Revenue and Customs, or available in their official websites.
- E. BURMAN & JOEL SLEMROD; *Taxes in America*; Oxford University Press ISBN-13: 978-0199890262
- Ley 50/1981, de 30 de diciembre, por la que se regula el Estatuto Orgánico del Ministerio Fiscal.
- Decreto 437/1969, de 27 de febrero, por el que se aprueba el Reglamento Orgánico del Estatuto del Ministerio Fiscal.