



Universitat de Lleida

DEGREE CURRICULUM
FINANCIAL AND TAX LAW

Coordination: Dra. Lluïsa Ochoa Trepà

Academic year 2015-16

Subject's general information

Subject name	Financial and Tax Law
Code	101319
Semester	2n Q Avaluació Continuada
Typology	Obligatòria
ECTS credits	6
Theoretical credits	0
Practical credits	0
Coordination	Dra. Lluïsa Ochoa Trepà
Office and hour of attention	Dra. Lluïsa Ochoa: dilluns de 17 a 19 hores despatx 2.18
Department	Dret Públic
Teaching load distribution between lectures and independent student work	40% presencial (60 hores) 60% treball autònom (90 hores)
Modality	Presencial
Important information on data processing	Consult this link for more information.
Language	Torn matí: català - Dra. Montserrat Solanes Torn tarda: castellà - Dra. Lluïsa Ochoa
Degree	Degree in Business Administration and Management
Distribution of credits	M. Montserrat Solanes Giralt 10.2 M. Lluïsa Ochoa Trepà 10.2
Office and hour of attention	Dra. Lluïsa Ochoa: dilluns de 17 a 19 hores despatx 2.18
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M. Montserrat Solanes Giralt
M. Lluïsa Ochoa Trepal

Subject's extra information

The course as part of the academic plan

The subject is studied in the 2nd quadrimester of the 2nd year of the BAM degree course and it is the starting point and basis for knowledge which is complemented with the Tax Planning subject in the third year. Both of them help to achieve a complete view of the Spanish tax system as it affects businesses.

Learning objectives

1) Buscar les fonts del Dret Financer I Tributari, localitzar-les i aplicar les vigents en cada moment. (CEU1 CEU3 CB6 CES2 CES4) 2) Recordar, exposar, descriure els conceptes bàsics dels tributs, per utilitzar-los correctament en les autoliquidacions tributàries. (CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4) 3) Distingir els diferents tipus de tributs(CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4) 4) Identificar els fets imposables, exempcions i no subjecció dels principals impostos que afecten a les empreses. (CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4) 5) Interpretar les normes tributaries per qualificar els fets, actes i negocis jurídics més freqüents en el món empresarial. (CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4) 6) Reconèixer els diferents obligats tributaris(CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4) 7) Diferenciar els mètodes de determinació de la base imposable(CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4) 8) Aplicar els tipus de gravamen per determinar la quota tributària. (CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4) 9) Analitzar el deute tributari i les formes d'extinció del mateix, especialment el pagament i la prescripció. (CEU1, CEU3, CB1, CB2, CB5, CB6, CES2, CES4)

Competences

University of Lleida strategic competences

- Correctness in oral and written language.

Goals

- 1) To search for the financial and tax law sources, locate them and apply the relevant ones at all times. 2) To remember, explain and describe basic taxation concepts in order to use them properly on tax returns. 3) To distinguish the different types of taxes. 4) To identify taxable matters exemptions and matters not included in the principal taxes affecting businesses. 5) To interpret tax regulations to classify the most common matters, acts and legal actions in the business world. 6) To recognise the different parties liable for tax. 7) To differentiate the methods of determining the taxable sum. 8) To apply the tax rate to determine the tax due. 9) To analyse tax debt and the ways of eliminating it, particularly payment and limitation.

- Master Information and Communication Technologies.

Goals

- 3) To distinguish the different types of taxes.
- 6) To recognise the different parties liable for tax.
- 7) To differentiate the methods of determining the taxable sum.
- 8) To apply the tax rate to determine the tax due.
- 9) To analyse tax debt and the ways of eliminating it, particularly payment and limitation.
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- 2) To remember, explain and describe basic taxation concepts in order to use them properly on tax returns.
- 4) To identify taxable matters, exemptions and matters not included in the principal taxes affecting businesses.
- 5) To interpret tax regulations to classify the most common matters, acts and legal actions in the business world.

Degree-specific competences

- Apply instrumental techniques to the analysis and solution of business problems and to the taking of decisions.

Goals

- 6) To recognise the different parties liable for tax.
- 8) To apply the tax rate to determine the tax due.
- 7) To differentiate the methods of determining the taxable sum.
- 4) To identify taxable matters, exemptions and matters not included in the principal taxes affecting businesses.
- 5) To interpret tax regulations to classify the most common matters, acts and legal actions in the business world.

- Elaborate, interpret and audit the economical-financial information of entities and individuals, and provide them with assessment.

Goals

- 5) To interpret tax regulations to classify the most common matters, acts and legal actions in the business world.
- 9) To analyse tax debt and the ways of eliminating it, particularly payment and limitation.
- 8) To apply the tax rate to determine the tax due.
- 7) To differentiate the methods of determining the taxable sum.
- 6) To recognise the different parties liable for tax.
- 4) To identify taxable matters, exemptions and matters not included in the principal taxes affecting businesses.

Degree-transversal competences

- Ability to organise and plan.

Goals

- 1) To search for the financial and tax law sources, locate them and apply the relevant ones at all times.
- 2) To remember, explain and describe basic taxation concepts in order to use them properly on tax returns.
- 3) To distinguish the different types of taxes.
- 4) To identify taxable matters, exemptions and matters not included in the principal taxes affecting businesses.
- 5) To interpret tax regulations to classify the most common matters, acts and legal actions in the business world.
- 6) To recognise the different parties liable for tax.
- 7) To differentiate the methods of determining the taxable sum.
- 8) To apply the tax rate to determine the tax due.

- 9) To analyse tax debt and the ways of eliminating it, particularly payment and limitation.
- Be able to work and to learn in an autonomous way and simultaneously adequately interact with others, through cooperation and collaboration.

Goals

- 2) To remember, explain and describe basic taxation concepts in order to use them properly on tax returns.
- Ability to analyse and synthesise.

Goals

- 3) To distinguish the different types of taxes. 5) To interpret tax regulations to classify the most common matters, acts and legal actions in the business world. 7) To differentiate the methods of determining the taxable sum. 8) To analyse tax debt and the ways of eliminating it, particularly payment and limitation.
- Act in accordance with rigour, personal compromise and in a quality orientated way.

Goals

- 1) To search for the financial and tax law sources, locate them and apply the relevant ones at all times.
- 5) To interpret tax regulations to classify the most common matters, acts and legal actions in the business world.

Subject contents

- 1.- **The tax regulation sources. The General Taxation Act. The Taxation Act reserve**
- 2.- Taxes Concepts and types. Principles of the tax system
- 3.- The application of tax regulations: time and territory
- 4.- Interpretation. Classification. Analogy. Conflict in the application of tax regulations. Simulation
- 5.- The legal-taxation relationship. The principal tax obligation. Accessory tax obligations. Formal tax obligations. The obligations and duties of the tax administration
- 6.- Taxable matters. Exemptions. Offsetting or yielding. Circumstances when taxes not due
- 7.- Tax obligations. Rights and guarantees of parties liable to tax. Types of party liable to tax. Accountable parties: tax payers and substitutes
- 8.- Successors of tax obligations. Successors of individuals. Successors of legal organisations and organisations without legal identity. Taxpayers: joint and several, and secondary
- 9.- Capacity to act in the taxation sphere. Legal representation. Voluntary representation. The representation of non-resident persons or organisations. The official address
- 10.- The taxable sum: concept and methods of determination. Tax base
- 11.- Tax rates. Tax payable

12.- Tax debt. Clearing the debt: payment. Expiry. Other means: compensation, cancellation. Provisional deregistration due to insolvency. Tax debt guarantees

Methodology

Evaluación continuada turno tarde Dra. Lluïsa Ochoa Trepà La asignatura se realizará mediante la metodología de "aprender haciendo". Las clases serán teórico-prácticas siguiendo la metodología del plan de Bolonia de forma que al finalizar el curso el alumno tenga las herramientas necesarias para enfrentarse a la normativa jurídico tributaria e interpretarla y aplicarla. Para seguir esta metodología, se colgarán en la plataforma Sakai el contenido del tema a desarrollar en clase de forma previa para que el alumno se pueda ir familiarizando con sus contenidos y olvidarnos así de las clases magistrales para pasar a una modalidad de clase de compartir dudas, enfoques y ampliar conocimientos y despertar en el alumno unos aprendizajes basados en su propio desarrollo.

Evaluation

Grupo tarde: La evaluación se realizará computando el examen final a realizar, los trabajos continuados de la asignatura y la asistencia y participación en las clases. Es una evaluación global y continuada con un resultado final favorable o no en el que realmente se considera que se han adquirido los conocimientos necesarios de la asignatura.

Bibliography

Recommended bibliography

- **FERREIRO LAPATZA, JUAN JOSE: "Curso de Derecho Financiero Español". Editorial Marcial Pons. Latest edition**
- PEREZ ROYO, F. : "Derecho Financiero y Tributario. Parte General". Monograph, Ed. Civitas, 2010
- MARTÍN QUERALT, J; LOZANO SERRANO, C; CASADO OLLERO, G; TEJERIZO LOPEZ, J.M.: "Curso de Derecho Financiero y Tributario" Ed. Tecnos. Madrid.
- CEF: "Ley General Tributaria. (Ley 58/2003) Comentarios y Casos prácticos) REAF
- Collado Yurrita, M.A. and Luchena Mozo, G. M. "Derecho Financiero y Tributario. Parte General" Atelier Libros Jurídicos, Barcelona, 2009.

<http://www.fiscal-impuestos.com>

<http://www.aeat.es>

<http://www.e-tributs.net>

PowerPoints on the subject in Content on Sakai.