

**COURSE DATA****Data Subject**

Code	35237
Name	Company income tax regulation
Cycle	Grade
ECTS Credits	4.5
Academic year	2021 - 2022

Study (s)

Degree	Center	Acad. year	Period
1303 - Degree in Law	Faculty of Law	4	Second term

Subject-matter

Degree	Subject-matter	Character
1303 - Degree in Law	30 - Company income tax regulation	Optional

Coordination

Name	Department
GARCIA MORENO, VICENTE ALBERTO	60 - Financial Law and History of Law

SUMMARY**English version is not available**

Una vez iniciado a los y las estudiantes en el manejo y comprensión de los conceptos básicos del sistema tributario (principios constitucionales tributarios, fuentes, categorías tributarias, elementos del tributo, y procedimientos de gestión, principalmente liquidación, comprobación y recaudación), a través de las asignaturas obligatorias de Derecho financiero y tributario, esta optativa introduce al alumno en la aplicación y cuantificación de los principales tributos que afectan al ejercicio de la actividad empresarial, cualquiera que sea su configuración (persona física, jurídica o entidades sin personalidad) y a su patrimonio. Impuestos que pertenecen al ámbito de la imposición directa (IRPF, IS, IPAT), y al de la imposición indirecta (Impuesto sobre el Valor Añadido). También se analizan las obligaciones formales inherentes al ejercicio de la actividad y las de efectuar pagos a cuenta en relación con esa misma actividad y en relación con otros sujetos pasivos.



La asignatura se inscribe en el itinerario optativo “Derecho empresarial” del grado en Derecho junto a Derecho penal económico y de la empresa, Derecho de la Seguridad Social y Prevención de Riesgos Laborales, completando así una visión integral del mundo de la empresa desde el punto de vista de los distintos sectores del ordenamiento jurídico que afectan a este sector de la realidad social.

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

Other requirements

Se recomienda haber cursado primero Derecho financiero y tributario I y Derecho financiero y Tributario II.

OUTCOMES

1303 - Degree in Law

- Know the content and application of each of the branches of the legal system.
- Understand the legal system as unitary and have an interdisciplinary perspective of legal problems.
- Know the community and international regulatory framework, its institutions and their functioning.
- Be able to use legal sources (legal, jurisprudential and doctrinal).
- Be able to read and interpret legal texts.
- Be able to communicate correctly both orally and in writing in the field of law.
- Be able to analyse legal problems and synthesise their approach and resolution.
- Develop critical awareness for the analysis of the legal system and develop the legal dialectic.
- Acquire basic knowledge of legal arguments.
- Be able to use information and communication technology to obtain and select legal information.
- Know, understand and know how to apply the interrelation between law and other non-legal disciplines.

LEARNING OUTCOMES

English version is not available

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theoretical and practical classes	45,00	100
Attendance at events and external activities	2,00	0
Development of group work	2,00	0
Development of individual work	2,00	0
Study and independent work	12,00	0
Readings supplementary material	3,00	0
Preparation of evaluation activities	23,00	0
Preparing lectures	12,00	0
Preparation of practical classes and problem	8,00	0
Resolution of case studies	2,00	0
Resolution of online questionnaires	1,50	0
TOTAL	112,50	

TEACHING METHODOLOGY**English version is not available****EVALUATION****English version is not available****REFERENCES****Basic**

- MARTÍN QUERALT, J., LOZANO SERRANO, C. y POVEDA BLANCO, F.: Derecho tributario, Última edición, Aranzadi.
- GARCIA PRATS, A., GARCIA MORENO, V.A., y MONTESINOS OLTRA, S.: Tributación Empresarial. Supuestos Prácticos, Última edición, Tirant lo Blanch.
- Legislación Básica del Sistema Tributario Español. tecnos. Última edición
- Cogido Tributario Aranzadi, Última edición.
- Impuesto sobre el Valor Añadido, Ley y Reglamento (edición preparada por DE MIGUEL CANUTO, E.), Última edición, Tecnos, Madrid,
- Impuesto sobre Sociedades, (edición preparada por LOZANO SERRANO, C.), Última edición, Tecnos, Madrid.



Additional

- AA.VV. (dir. por MARTÍN QUERALT, J., TEJERIZO LÓPEZ, J.M. y CAYÓN GALIARDO, A.): Manual de Derecho Tributario. Parte Especial, Última edición, Aranzadi, Cizur Menor.

ADDENDUM COVID-19

This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council

HYBRID TEACHING

If the academic authority determines it, this subject will be adapted to the hybrid teaching model established by the Faculty of Law, which provides theoretical-practical face-to-face classes in discontinuous weeks for the student. For this purpose, the Secretary of the Faculty will divide the group into as many

subgroups as necessary, giving lessons in the classroom, in the schedule established for the subject, to one of the subgroups in each week according to the calendar established by the Faculty, foreseeing for the others, first and foremost, the class follow-up through synchronous VIDEOCONFERENCE.

The contents, volume of work and evaluation are maintained in the terms initially intended in the academic guide.

NON-FACE-TO-FACE TEACHING

If the academic authority establishes the change in non-face-to-face teaching, this subject will be taught to all students under the same conditions as the indicated for the non-face-to-face teaching part of the hybrid system.

The contents, volume of work and evaluation are maintained in the terms initially intended in the academic guide.