

Tax Law

UGRA_002233

Departments	Department of Law
Language	English, Spanish, Catalan
ECTS	3
Lead faculty	Ferrer Vidal, Diana - diana.ferrer@esade.edu

Course objectives

After successfully completing this subject, students will be familiar with general Tax Law concepts as well as the Spanish tax system. We also aim for students to acquire an international perspective of taxation and understand that fiscal residents can earn income in countries in which they don't reside. Where and how is this income taxed?

Based on these global objectives, we will address a series of specific objectives throughout the term linked to certain competencies:

- Frame Tax Law within the Spanish legal system and differentiate between basic fiscal concepts (taxable events, non-taxable income, etc.)
- Identify the difference between tax rules for residents and non-residents.
- Know when natural persons and legal entities are fiscal residents.
- Understand the importance of bilateral agreements to avoid double taxation in signatory countries. For this we will examine the OECD Model Tax Convention.
- Understand how income earned in different countries is taxed. The joint taxation concept. The permanent establishment concept.
- Understand when double taxation may occur and what mechanisms can be used to avoid it.
- In terms of corporate tax, understand all the settlement-related elements (off-balance-sheet adjustments to the tax base and deductions to payment amounts).
- Be familiar with all the sources of income included in the personal income tax category and be capable of preparing a medium-difficult tax return.

Description

Course contribution to the program

The Tax Law subject brings students closer to fiscal reality in the corporate world. The subject introduces students to basic fiscal concepts, helping them understand the importance of companies adopting the appropriate fiscal policy. Upon successfully completing this class, students will be prepared to study the Spanish tax system more in-depth.

Activities

Written and/or oral exams

Teamwork

Case studies

Content

#	Module
1	1. Introduction to Tax Law. Basic concepts. Content and concepts to be studied: Sources of Tax Law, key constitutional principles as related to taxes, the aim of taxes, types of taxes, and basic fiscal concepts.
2	2. Personal income tax -Key personal income tax traits (taxable events, settlement system, taxpayers, non-taxable income, etc.) -Tax base (income from work, from movable assets, from real estate, from economic activities, capital gains and losses) -Taxable income -Total tax due, chargeable and differential (deductions and withheld amounts).
3	3. Corporate tax -Settlement system -Off-balance-sheet adjustments: amortization, allowance for impairment, allowance for insolvency, leasing. -Deductions and exemptions to avoid internal and international double taxation. - Deduction for reinvesting surplus profits. -Total tax settlement.
4	4. International taxation - Difference between taxation for residents and non-residents. Knowing when a natural person or legal entity is a fiscal resident. -Bilateral agreements to avoid double taxation in signatory countries. For this we will examine the OECD Model Tax Convention. - Tax on income obtained in different countries. Joint taxation concept. Permanent establishment concept. - When double taxation may occur and mechanisms to avoid it.

Assessment

Tool	Assessment method	Category	%
Written and/or oral exams	Final exam	Ordinary round and retake	60.00 %
Individual or group exercises	Attendance and participation	Ordinary round and retake	20.00 %
Other	Tax Talent	Ordinary round and retake	20.00 %

PROGRAMS

BBA20-Bachelor of Business Administration (BBA) (Undergraduates: Business)
BBA20 Year 1 (mandatory)

BBA23- Bachelor of Business Administration (BBA) (Undergraduates: Business)
BBA23 Year 1 (mandatory)

BBE20-Bachelor of Business Administration (BBA) (Undergraduates: Business)
BBE20 Year 1 (mandatory)

DBAI21- Double Degree in Business Administration and Artificial Intelligence for Business (Undergraduates: Business)
DBAI21 Year 3 (mandatory)
DBAI21 Year 1 (mandatory)

DBAI23-Double Degree in Business Administration and Artificial Intelligence for Business (Undergraduates: Business)
DBAI23 Year 2 (mandatory)

GBL24-Double Degree in Business Administration and Global Governance, Economics and Legal Order (Undergraduates: Business)
GBL24 Year 1 (mandatory)