

Module: Tax Law

- ▶ Department: Business
- ▶ Status: Common
- ▶ Credits: 10
- ▶ Level 4 – Year 2
- ▶ Pre-requisites: Business Law

run by ESCOEX International Business School
Business & Finance, Business & Marketing

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Overall Aims and Purpose

The aim of this module is to introduce students to the main tax issues to be considered at the onset and through the development of a business either between individuals or through a company.

Tax Law also aims to provide the students with the necessary skills to take advantage of the tax incentives available in order to minimize the burden for the business (heavily focused on local market and tax regimes).

Learning Outcomes

On successful completion of this module the student will be able to:

1. Understand and identify the structure and different elements of taxes in general.
2. Understand and identify the main taxes involving the developing of any economic activity in the Spanish mainland and the Canary Islands.
3. Understand Spanish corporate income tax and the Canarian tax incentives regarding this tax.
4. Acquire and understand some ideas about the main tax variables to be considered when trying to develop an economic activity in another country through a branch or a subsidiary.

Indicative Content

1. Financial Law and its constitutional framework
2. Taxes: concepts & classification
3. Tax management procedure
4. Income tax.
5. General Canarian taxes
6. Transfer tax
7. Corporate tax
8. Determining the taxable base based on the accounting results.
9. Corporate tax: General incentives
10. Corporate income tax: Canarian tax incentives.
11. Tax Management
12. Introduction to international tax

Assessment Methods

2 exams each worth 50%.

Teaching and Learning Strategy

Lecturers will concentrate on developing the student's knowledge of the legal framework and legal environment from a company point of view. The lessons will be supported by the use of relevant case law and "real-life" experiences to avoid a purely theoretical focus. Participation and interaction among students will be highly encouraged.

100 notional learning hours comprising 56 hours classroom-based and 44 hours tutor-directed student learning.

Key Skills Taught

D3: Interactive and group skills including team projects and presentations; leadership, team building, influencing and project management skills together with skills of effective listening, negotiating, persuasion and presentation

D4: Problem solving skills including identifying, formulating and solving business problems; the ability to create, evaluate and assess a range of options, together with the capacity to apply ideas and knowledge to a range of situations

D6: The ability to plan and manage learning in terms of time, behaviour, motivation, self-starting, individual initiative and enterprise

Indicative Reading

Essential Reading:

- Cazorla Prieto, LM (2014), *Derecho financiero y tributario*, Ed. Aranzadi, Madrid
- Martín Queralt, J, Tejerizo López, JM, Cayón Galiardo, A (2015), *Manual de derecho tributario*, Ed. Thomson-Aranzadi, Navarra

Recommended Reading:

- Memento práctico Francis Lefebvre: Fiscal 2014, 2014, Ed. Francis Lefebvre, Madrid
- Rodríguez Márquez, J, Martín Fernández, J, Ferreiro Lapatza, JJ (2013), *Curso de Derecho tributario*, Ed. Marcial Pons, Madrid
- *Tax Law Normative. Three volumes of legislation, both Basic & complementary*, Editado por the Inland Revenue.
- VVAA (2009), *Guía Integrada de la Ley General Tributaria y sus Reglamentos de Desarrollo*, Ed. Ciss, Valencia

Websites

www.aeat.es, www.gobcan.es, www.minhac.es