



1. General information

Course: CORPORATE TAX SCHEME

Type: ELECTIVE

Degree: 336 - UNDERGRADUATE DEGREE PROGRAMME IN LAW

Center: 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA

Year: 4

Main language:

Use of additional

languages:

Web site:

Code: 35378

ECTS credits: 4.5

Academic year: 2022-23

Group(s): 30

Duration: First semester

Second language: English

English Friendly: Y

Bilingual: Y

Lecturer: JOSÉ ÁNGEL GÓMEZ REQUENA - Group(s): 30

Building/Office	Department	Phone number	Email	Office hours
Facultad de Ciencias Sociales. Despacho 4.24	DERECHO PÚBLICO Y DE LA EMPRESA	926 05 32 56	JoseAngel.Gomez@uclm.es	Wednesdays from 9 a.m. to 12 p.m.; Fridays from 11 a.m. to 2 p.m. Please request tutoring beforehand by e-mail.

2. Pre-Requisites

A background in corporate business forms and knowledge acquired in Financial and Tax Law II is required.

3. Justification in the curriculum, relation to other subjects and to the profession

Corporate Tax Scheme is one of the subjects necessary for a correct and complete legal training of the undergraduate student, which is why it is established as an optional subject in the fourth year of the Degree in Law, with a weight of 4.5 ECTS credits (112.5 hours). The justification for this is that it is a compulsory subject when training professionals and experts with an essentially legal profile, with a technical and practical knowledge of the tax system of any company, with the ability to understand how it works and to acquire the skills and abilities that allow the graduate to argue and develop a critical view of the legal system, as well as the necessary techniques for its practical application.

It is a subject that complements the other subjects in the subject, such as the compulsory subjects of Financial and Tax Law I and II.

Its study is essential for those students who wish to dedicate themselves to the practice of Law in legal practice, as its completion will prepare students for the subsequent exercise of activities related to the development, interpretation and application of legal-tax regulations. In this way, students complete the legal training of Law graduates from the University of Castilla-La Mancha.

4. Degree competences achieved in this course

Course competences

Code	Description
E01	To become aware of the importance of law as a regulator of social relations.
E02	To understand the systematic nature of the legal system and the interdisciplinary nature of legal problems.
E03	Learn to use constitutional principles and values as a working tool in the interpretation of the legal system.
E04	Ability to search, identify and use legal sources (legal, jurisprudential and doctrinal).
E05	Ability to read, interpret, analyse and write legal documents from an interdisciplinary perspective.
E06	Master the new technologies by applying them to law (databases of legislation and case law, bibliographies) and use the Internet to obtain information and communicate data.
E07	To critically analyze the legal system that allows the identification of the social values underlying the legal norms and principles.
E08	Work on dialogue, debate, argumentation and the proposal of reasonable solutions in different contexts.
E09	To apply the legal system based on the values and ethical principles of the different legal professions.
E11	Ability to create and structure standards.
E12	Analyze the Law and its main public and private legal institutions from their genesis to their current reality.
E13	Solve problems arising from the application of general principles of law and legal norms to factual situations.
E14	Acquire the capacity to provide legal advice to public, private and private entities.
E15	To deepen the analysis of the legal structures - national and European policies and international bodies, as well as their functioning.
E16	Identify the basic theories of economic science and analyse social reality from an economic perspective and its impact on the law.
E17	Understand the legal and fiscal framework that conditions economic and business activity.
G01	Knowledge of a second foreign language, preferably English, at Level B1 of the Common European Framework of Reference for Languages.
G02	Knowledge at the user level of Information and Communication Technologies
G03	A correct oral and written communication.
G04	Incorporate the sense and ethical principles in their professional activity
G05	Commitment to the culture of peace, democratic values, human rights and the principles of equal opportunity, non-discrimination and universal accessibility for persons with disabilities, as well as gender issues.
G06	Understanding of social, economic and environmental problems.
G07	Ability to adapt to new situations and to resolve conflict situations with clear decision and criteria.
G08	Develop skills in interpersonal relationships, teamwork and leadership skills in work groups.

G09	Develop critical and self-critical thinking.
G10	Develop the capacity for analysis and synthesis and promote autonomous learning.
G11	Acquire the ability to organize and plan professional activity.
G12	Working in an international context.
G13	Recognize diversity and multiculturalism, and acquire knowledge of other cultures.
G14	Ability to apply knowledge to practice.
G15	Ability to locate, select, process and manage information.
G16	To generate and transmit new ideas, promote our own initiatives and seek excellence.
G17	Participate actively in seminars and scientific meetings

5. Objectives or Learning Outcomes

Course learning outcomes

Description

Lay the foundations for assessing the impact of tax situations and measures, and the ability to project them on tax planning.

Resolution of practical problems often arising in the field of international and community taxation as a result of the interaction between the normative instruments adopted by the various subjects with the capacity to intervene in these matters.

Acquisition of skills in the adoption of business decisions where tax factors have an impact.

6. Units / Contents

Unit 1: Enterprises and Tax Administration. The Spanish tax system.

Unit 2: General aspects of tax obligations and tax procedures.

Unit 3: Personal Income Tax. Taxation of wages.

Unit 4: Corporate Income Tax.

Unit 5: Value Added Tax.

Unit 6: Transfer Tax and Stamp Duty.

Unit 7: International Business Taxation

7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E01 E02 E07 E11 E12 E14 E15 E16 E17 G03 G04 G06 G09 G11	0.84	21	N	-	
Class Attendance (practical) [ON-SITE]	Case Studies	E01 E02 E03 E08 E09 E11 E12 E14 E16 E17 G06 G09 G14	0.45	11.25	N	-	The legal-financial problems raised in certain practical cases will be analysed, in addition to solving the practical cases prepared by the students.
Progress test [ON-SITE]	Assessment tests	E12 E13 E15	0.03	0.75	Y	N	The description of the assessment criteria for the progress tests is contained in section 8 of this guide, to which we refer.
Study and Exam Preparation [OFF-SITE]	Self-study	E03 E04 E07 E08 E09 E13 E15 E16 E17 G10 G15	1.89	47.25	N	-	
Writing of reports or projects [OFF-SITE]	Problem solving and exercises	E03 E04 E05 E08 G06 G08 G14 G15 G16	1	25	Y	N	The student will solve the practical cases formulated by the Professor.
Final test [ON-SITE]	Assessment tests	E12 E13 E15	0.03	0.75	Y	Y	Students must pass the progress tests and correctly solve the practical cases set during the course.
Other off-site activity [OFF-SITE]	Other Methodologies	E06 E12	0.14	3.5	N	-	Tutoring.
On-line debates and forums [OFF-SITE]	Debates	E06 E12	0.12	3	N	-	Analysis and resolution of practical cases proposed by the Professor on the virtual Campus platform (Moodle) to encourage the student's legal reasoning, argumentation, oratory and staging.
Total:			4.5	112.5			
Total credits of in-class work: 1.35			Total class time hours: 33.75				
Total credits of out of class work: 3.15			Total hours of out of class work: 78.75				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System

Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Assessment of problem solving and/or case studies	40.00%	0.00%	
Progress Tests	60.00%	0.00%	
Final test	0.00%	100.00%	
Total:	100.00%	100.00%	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	21
Class Attendance (practical) [PRESENCIAL][Case Studies]	11.25
Progress test [PRESENCIAL][Assessment tests]	.75
Study and Exam Preparation [AUTÓNOMA][Self-study]	47.25
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	25
Final test [PRESENCIAL][Assessment tests]	.75
Other off-site activity [AUTÓNOMA][Other Methodologies]	3.5
On-line debates and forums [AUTÓNOMA][Debates]	3
Unit 1 (de 7): Enterprises and Tax Administration. The Spanish tax system.	
Teaching period: Weeks 1, 2 and 3	
Unit 2 (de 7): General aspects of tax obligations and tax procedures.	
Teaching period: Weeks 4 and 5	
Unit 3 (de 7): Personal Income Tax. Taxation of wages.	
Teaching period: Weeks 6 and 7	
Unit 4 (de 7): Corporate Income Tax.	
Teaching period: Weeks 8, 9 and 10	
Unit 5 (de 7): Value Added Tax.	
Teaching period: Weeks 11 and 12	
Unit 6 (de 7): Transfer Tax and Stamp Duty.	
Teaching period: Weeks 13 and 14	
Unit 7 (de 7): International Business Taxation	
Teaching period: Week 15	
Global activity	
Activities	hours
Progress test [PRESENCIAL][Assessment tests]	0.75
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	25
Final test [PRESENCIAL][Assessment tests]	0.75
Other off-site activity [AUTÓNOMA][Other Methodologies]	3.5
On-line debates and forums [AUTÓNOMA][Debates]	3
Class Attendance (practical) [PRESENCIAL][Case Studies]	11.25
Class Attendance (theory) [PRESENCIAL][Lectures]	21
Study and Exam Preparation [AUTÓNOMA][Self-study]	47.25
Total horas: 112.5	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
CUBERO TRUYO, A. et. al.	Los principales impuestos del sistema tributario : IRPF, Impuesto sobre sociedades, IVA	Tecnos		978-84-309-7840-3	2019	
ALGUACIL MARÍ, P.	Fiscalidad de la empresa	Diálogo				Última edición
ALGUACIL MARÍ, P.	La tributación de las sociedades laborales	Thomson-Aranzadi				Última edición
BONET SÁNCHEZ, P.	La empresa ante el sistema tributario	Aranzadi				Última edición
COLLADO YURRITA, M.A. (Dir)	Derecho financiero y tributario: parte general	Atelier				Última edición
LUCHENA MOZO, G.M.	Fiscalidad de la empresa familiar	Atelier				Última edición
ALONSO GONZÁLEZ, L.M., COLLADO YURRITA, M.A. y MORENO GONZÁLEZ, S. (Dirs.)	Manual de Derecho Tributario: parte especial	Atelier				última edición
ROMERO FLOR, L.M.	Manual régimen fiscal de la empresa	UCLM		978-84-9044-249-4	2016	