EAE Business School Barcelona

Bachelor Degree in Business Administration and Management and Business Transformation

Course: Tax Law

Subject: Law

Credits: 6 ECTS

Program: Bachelor

Modality: On-Site

Year: Third

Semester: First

Academic Year: 2026–2027

1. Index

2. Presentation

The subject is organized in three large blocks -ten themes in total-, which serve to introduce the student to the initiatory knowledge of the fiscal theme from an economic point of view. The first of these describes the basic elements of the economy's behaviour in the public sector, while the other two focus on the tax typology. In a more general way in the second and more detailed in the third where it is deepened on the elements that compose the taxation on the income of natural persons (IRPF) and legal persons (IS), as well as taxes on wealth (ISD and IBI) and consumption (VAT).

Through the study of the subject matter, ADE students receive very useful and necessary training to be able to orient themselves better in the field of tax obligations, a topic that is vital in today's world, at both personal and professional levels. In fact, taxation is one of the central axes in the management of any business organization, having a direct relationship with the profitability and sustainability over time of the entity.

3. Leaning outcome of the degree

- RAT1 - The graduate will be able to recognize the tasks of the different functional areas within a company or organization, taking into account previous theoretical learning about business structures.
- RAT2 - The graduate will identify the moral and ethical principles related to legal and social responsibility, derived from business action through theoretical learning of the regulations that apply to companies.
- RAT3 - The graduate will be able to identify economic, environmental, political, sociological and technological factors at the local, national and international levels and their impact on organizations through research-based learning in business environments.
- RAT4 - The student will describe the techniques of management in the development of business organizations by means of different written tests.
- RAT5 - The graduate will describe the characteristics of the institutions and procedures of the Spanish and European legal system and their impact on the business environment, by means of a written or oral test.
- RAT7 - The student, after completing the Degree, will be able to identify the HR principles and practices of organizations through real-world case study learning
- RAT8 - The graduate will be able to provide a detailed description of the principles of occupational risk assessment as well as the action plans required to implement them in a company.
- RAT9 - The student will be able to provide clear and precise explanations of any knowledge/information, both orally and in writing, in Catalan, Spanish and a third language, particularly English.

- RAT10 - The student will be able to apply digital technologies (at the right time) in his/her field of expertise.
- RAT13 - The graduate will be able to analyze the economic operations of companies, which have been carried out in the financial markets.
- RAT14 - The graduate will be able to apply in an effective way the principles of quality management and continuous improvement of organizations by means of a simulation of the implementation of a quality system in a company.
- RAT15 - The graduate will be able to analyze the possible solutions to a legal problem in the business environment.
- RAT16 - The graduate will be able to understand the economic-financial information of business entities and institutions in relation to their environment.
- RAT17 - After completing the degree, the graduate will be able to apply techniques to analyze and solve problems in changing business environments through the implementation of challenges and problem-solving methods.
- RAT18 - The student will be able to provide innovative, creative and entrepreneurial solutions in professional situations.
- RAT19 - The student will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental and professional responsibility.
- RAT20 - The student will be able to apply the gender perspective in the professional tasks.
- RAT24 - After completing the degree, the student will be able to design projects for IT services and systems in all business fields.
- RAT25 - The graduate will be able to prioritize the operational tasks of the different functional areas of a company or organization.

4. Leaning outcomes of the subjects

- RAM1 - The student will be able to explain assertively the fundamental concepts of civil and commercial law, its sources and principles of hierarchy in a presentation to a peer review committee.
- RAM2 - The student will be able to correctly interpret the applicable regulations for the development of the managerial functions of each business area through learning based on legal research.
- RAM3 - The student will be able to accurately develop strategies and practices to adopt regulatory compliance reference frameworks in a business organization.
- RAM4 - The student will be able to interpret clearly relevant data for the issuance of judgments that include a reflection on relevant social, scientific or ethical issues.
- RAM5 - The student will be able to explain assertively legal information to both a specialized and non-specialist audience through oral presentations to cross-sectional committees.
- RAM6 - The student will be able to properly infer the importance of the Law as a regulatory system of social relations through collaborative work.
- RAM7 - The student will be able to correctly interpret labor standards and their application to planning, industrial and commercial strategies through practical group work.

- RAM8 - The student will be able to correctly apply the legal system in business activities through a simulation of normative application to a company.

5. Contents

The subject is organized in three large blocks -ten themes in total-, which serve to introduce the student to the initiatory knowledge of the fiscal theme from an economic point of view.
The first of these describes the basic elements of the economy's behaviour in the public sector, while the other two focus on the tax typology. In a more general way in the second and more detailed in the third where it is deepened on the elements that compose the taxation on the income of natural persons (IRPF) and legal persons (IS), as well as taxes on wealth (ISD and IBI) and consumption (VAT). It will address the following topics:

1. Economy and the Public Sector
    - 1.1. The Public Sector Budget
    - 1.2. Public Revenue

2. Economic Analysis of Taxation
    - 2.1. Taxation and Equity
    - 2.2. Tax Incidence
    - 2.3. Taxation and Efficiency

3. Personal Income Taxation
    - 3.1. Taxpayer. Tax Unit
    - 3.2. Taxable Base. Types of Income
    - 3.3. Tax Rate. Progressivity

4. Corporate Income Taxation
    - 4.1. Determination of the Taxable Base
    - 4.2. Double Taxation of Dividends

5. Wealth Taxation
    - 5.1. Inheritance and Gift Tax
    - 5.2. Wealth Tax
    - 5.3. Real Estate Tax

6. Consumption Taxation
    - 6.1. Single-Phase Taxes
    - 6.2. Multi-Phase Taxes

7. The General Tax Law
    - 7.1. Tax Obligations
    - 7.2. Tax Management

8. Personal Income Tax
    8.1. Tax Settlement Scheme
    8.2. Income from the General Tax Base
    8.3. Income from the Savings Tax Base
    8.4. Taxable Base
    8.5. Deductions

9. Corporate Income Tax
    9.1. Tax Settlement Scheme
    9.2. Off-the-books Adjustments to Determine the Previous Tax Base
    9.3. Determination of the Taxable Base
        9.3.1. Negative Bases
        9.3.2. Capitalization Reserve
    9.4. Deductions from the Total Tax
    9.5. Special Regime for Small Businesses

10. Value Added Tax
    10.1. Tax Settlement Scheme
    10.2. Taxable Event
    10.3. Taxpayer
    10.4. Deductibility of VAT paid

11. International taxation
    11.1. Double taxation agreements

12. Application of Corporate Social Responsibility through examples and exercises to ensure a more sustainable community and continued awareness of its importance.

6. Methodology

Learning outcomes developed	Teaching methodology	Training activities
Knowledge	Master class	Teacher's presentations
	Instructional sessions	Student's presentations
	Tutoring	Meetings for the resolution of doubts
	Learning based on readings	Reading and analysis of documents
Skill	Learning based on projects	Problem solving
	Learning based on audio-visual	Audiovisual analysis

	Case-based learning	Search and processing of information. Problem solving
Competence	Project-based work	Reporting Submissions of reports or papers

7. Evaluation

Evaluation system	Weight
Continuous evaluation: exercises, problems, reporting, papers, case studies	40 %
Mid-term exam	20 %
Final exam	40 %

The regulations include the obligation of 75% attendance.

- Absences are divided into two categories: justified and unexcused. Excused absences are those that can be demonstrated with a proof. All other absences are considered unjustified absences.
- The supporting documents must be delivered within a maximum period of 7 days to the teaching staff and clearly include the student's personal data as well as the date and time in which the student did not attend to a class.

Continuous assessment

The final grade for the subject is calculated based on the weighting of three evaluation blocks, divided into evaluable activities:

A. Midterm exam: 20%

B. Exercises, problems, preparation of reports, assignments, presentations: 40%

1. Four evaluable activities: 5% each

2. A group assignment or report: 10%

3. A group presentation: 10%

C. Final exam: 40%

These three blocks will only be weighted if the final exam grade is equal to or greater than 4.0. If the final exam grade is less than 4.0, the subject cannot be passed.

In the event that the subject is failed and, in turn, the final exam grade is less than 5.0, the student can recover the final exam with an additional test. If the weighted grade for the activities in section B is less than 5, this is also recoverable. With the result obtained, the final grade for the subject will be calculated according to the previous criteria.

Students who do not attend evaluative activities with a weight greater than 50% will receive an overall course grade of "Not presented."

Single Evaluation

The single evaluation consists of a single exam that is equivalent to 100% of the course grade. The exam, and therefore the subject, is passed with a grade of 5 out of 10 in this final test. In case of obtaining a grade lower than 5.0, the student has the right to a make-up exam.

To benefit from the single evaluation, it is necessary to send a written request to the coordination during the first 15 business days of the course.

The regulations establish a mandatory attendance requirement of 75%.

Regular attendance at in-person teaching activities is a fundamental academic requirement for the proper acquisition of the competencies and learning outcomes of the course. In this regard, a minimum attendance of 75% of the total scheduled sessions is mandatory.

Failure to meet this minimum attendance percentage will result in the loss of the right to sit the final exam for the course. Consequently, the student will be graded as a fail, with no possibility of reassessment or second-chance opportunities, in accordance with the University's current academic regulations.

1. Absences are divided into two categories: justified and unjustified. Justified absences are those that can be supported by documentation. All other absences are considered unjustified.

2. Supporting documents must be submitted to the teaching staff within a maximum period of 7 days, and must clearly include the student's personal details, as well as the date and time during which attendance at class was prevented.

8. Bibliography

8.1 Basic bibliography

- Derecho Financiero y Tributario – 2020 – 31ª edición de Juan Martín Queralt, Carmelo Lozano Serrano, José Manuel Tejerizo López y Gabriel Casado. Editorial Tecnos. ISBN: 9788430979738

8.2 Complementary bibliography

- Melville's Taxation: Finance Act 2019, 25th Edition, Melvielle, Pearson, 2019