

Tax Law (21797)

Cours: 2014-15

Degree awarded: Degree in Labour Relations

Academic year: third

Term: second

Number of ECTS credits: 6

Student hours: 150

Syllabus

This subject is an introduction to tax law, a branch of finance law, which is continued and complemented the following term by the Corporation Tax course. Finance law regulates the financial activity of public bodies in its dual aspect of expenditure and income. The most important legal institutions in this respect are budgets and taxes respectively and our attention focuses on tax, one of the most important resources available to public bodies for obtaining income. Within the different forms of taxation the most important is personal income tax, which is also the most relevant in the area of employment relations, whether workers are self-employed or, especially, work for someone else and so receive earnings from work.

Topics studied include the conceptual scope of tax and its specific categories. The fundamental terms and concepts of tax law and the terminology and general aspects are dealt with and are applied to one specific tax: personal income tax.

Topic 1. Finance law and tax law. Financial activity and public revenue.

Topic 2. Tax regulation: personal income tax. Chargeable events.

Topic 3. Tax regulation: personal income tax. Taxpayers.

Topic 4. Tax regulation: personal income tax. Tax quantification.

Topic 5. The extinction of tax liability. Property tax.