

Corporate Taxation (21.798)

Cours: 2014-15

Degree awarded: Degree in Labour Relations

Academic year: third

Term: third

Number of ECTS credits: 4

Student hours: 100

Syllabus

“Corporate Taxation” is a compulsory course of four ECTS credits which is taught in the third term of the third year of the Degree in Labour Relations. The main aim of the course is that students acquire basic knowledge about the taxes to which companies are liable, which is absolutely essential to complement their academic training in the business and labour relations field. The business world is highly varied and heterogeneous and therefore has to be understood from multiple sides and perspectives (finance, accounting, marketing, labour relations, taxation, etc.), and one of the most indispensable aspects to understand and master is the way in which commercial entities and individual entrepreneurs have to fulfil their tax duties and obligations.

Topic 1. The tax on company profits, legal persons.

Topic 2. The tax on business traffic.

Topic 3. The tax on sole proprietors' profits , natural persons.

Topic 4. The taxation of labour relations and early payment of tax.