

**COURSE DATA****DATA SUBJECT**

**Code:** 35237  
**Name:** Company income tax regulation  
**Cycle:** Undergraduate Studies  
**ECTS Credits:** 4.5  
**Academic year:** 2025-26

**STUDY (S)**

Degree	Center	Acad. year	Period
1303 - Degree in Law	Facultat de Dret	4	Second quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
1303 - Degree in Law	Company income tax regulation	ELECTIVES

**COORDINATION**

GARCIA MORENO VICENTE ALBERTO

**SUMMARY****PREVIOUS KNOWLEDGE****RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.

**OTHER REQUIREMENTS****COMPETENCES / LEARNING OUTCOMES**

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Acquire basic knowledge of legal arguments.

Be able to analyse legal problems and synthesise their approach and resolution.

Be able to communicate correctly both orally and in writing in the field of law.



Be able to read and interpret legal texts.

Be able to use information and communication technology to obtain and select legal information.

Be able to use legal sources (legal, jurisprudential and doctrinal).

Develop critical awareness for the analysis of the legal system and develop the legal dialectic.

Know, understand and know how to apply the interrelation between law and other non-legal disciplines.

Know the community and international regulatory framework, its institutions and their functioning.

Know the content and application of each of the branches of the legal system.

Understand the legal system as unitary and have an interdisciplinary perspective of legal problems.

## DESCRIPTION OF CONTENTS

1.

2.

3.

4.

## WORKLOAD

### PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	45,00
<b>Total hours</b>	<b>45,00</b>

### NON PRESENCIAL ACTIVITIES

Activity	Hours
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Attendance at other activities	2,00
Individual or group project	4,00
Independent study and work	15,00
Preparation of lessons	20,00
Preparation for assessment activities	24,50
Resolution of case studies	2,00
<b>Total hours</b>	<b>67,50</b>

## TEACHING METHODOLOGY

## EVALUATION

## REFERENCES

- MARTÍN QUERALT, J., LOZANO SERRANO, C. y POVEDA BLANCO, F.: Derecho tributario, Última edición, Aranzadi. GARCIA PRATS, A., GARCIA MORENO, V.A., y MONTESINOS OLTRA, S.: Tributación Empresarial. Supuestos Prácticos, Última edición, Tirant lo Blanch. - Legislación Básica del Sistema Tributario Español. tecnos. Última edición - Cogido Tributario Aranzadi, Última edición. - Impuesto sobre el Valor Añadido, Ley y Reglamento (edición preparada por DE MIGUEL CANUTO, E.), Última edición, Tecnos, Madrid,
- AA.VV. (dir. por HERRERA MOLINA, P. ÁLVAREZ MARTÍNEZ, J. y GARCÍA MORENO, V.A.): Manual de Derecho Tributario. Parte Especial, 2024 edición, Aranzadi, Cizur Menor.