



<b>SUBJECT: LEGAL REGIME OF THE CREATION OF COMPANIES</b>		
<b>POSTGRADUATE: UNIVERSITY MASTER'S DEGREE IN ENTERPRISE INITIATIVE AND CREATION OF COMPANIES</b> <b>Profesor/a: MARTA GARCÍA MANDALONIZ</b>	<b>ECTS: 6</b>	<b>CUATR.: 1</b>

<b>SUBJECT TIMELINE (detailed version)</b>								
<b>Week</b>	<b>SESION</b>	<b>DESCRIPTION</b>	<b>GROUP (X)</b>		Space Different classroom required (computer classroom, audiovisual, etc.)	<b>STUDENT WORK DURING THE WEEK</b>		
			<b>1</b>	<b>2</b>		<b>DESCRIPCIÓN</b>	<b>PRESENT HOURS</b>	<b>HOURS WORK Maximum week 7 h</b>
1	1	Relevant legal aspects of business creation: implications for the competitiveness of the new company	X		NO	Reading the material made available at Aula Global	1,5	2
1	2	Company and entrepreneur. - Search for the legal concepts of "company" and "entrepreneur". - The legal-professional status of the commercial entrepreneur: advertising responsibility-representation accounting. - The individual entrepreneur.	X		NO	Reading the material made available at Aula Global	1,5	5
2	3	The individual entrepreneur with limited liability following the Entrepreneurs Act. - The foreign entrepreneur. The community entrepreneur. Classes of companies: civil societies and commercial companies. - Personalist societies and capitalist societies. New corporate figure: limited company of successive foundation. - Individual entrepreneur and commercial society: similarities and differences and implications for the creation of a company. - Choice of corporate form: personalist society or capitalist society? Criteria for choosing the corporate form: key to the development of the business project. - Liability regime;	X		NO	Reading the material made available at Aula Global	1,5	3



		social capital and corporate organization. - Electronification of commercial companies.						
2	4	Commercial procedures. - Individual entrepreneur and civil society: without commercial procedures. - Commercial company: incorporation procedures: "express constitution". - Changes to the new Entrepreneurs Law. Points gives support to the entrepreneur (PAE). - Procedures for the creation of a branch in Spain of a foreign company. Procedures for the creation abroad of a branch of a Spanish company.	X		NO	Reading the material made available at Aula Global	1,5	4
3	5	Formation society and irregular society. It is necessary for the student to know what the fundamental organs in societies are, what competencies they have and how decisions are made. It is important that the student handle comfortably and accurately business figures and essentially corporate figures. In this way, you will learn to translate the business strategies you want to develop into legal decisions. An adequate understanding of the difference between ownership and control, between decision-making and management of the company is essential to launch a coherent business project in which the corporate design is not standard and purely generic but tailored and well suited to the interests of the parties and business activity. This will explain the main problems that arise so that the student knows how to foresee them and, where appropriate, manage them, p. ex. situations of blockade, abuse of majority, abuse of minority, challenge of agreements, responsibility of the administrators.	X		NO	Practical lesson	1,5	4
3	6	One of the essential tools available to the student is the one that allows him to personalize the interests of the parties involved in the business activity within the company incorporated to carry it out. For this, it is essential to know what the functions of the statutes are, and how in practice, extra-statutory figures are used, in order to achieve ends that the statutory framework may not fully satisfy or for other purposes.	X		NO	Practical lesson	1,5	3



		Advantages and disadvantages of resorting to the use of agreements as extra-statutory figures, analysing how they are used in the main sectors, specifically, in the operation of foreign capital investment. Students will thus perceive the importance of an adequate composition of interests, for example but not only, in the company's financing operations						
4	7	First Part: It will be taught how a contract is written, proposing a structure, influencing the most important elements that must be considered and explaining the effects that would result from inadequate or insufficient drafting. To do this, some contractual models will be provided after class so they can serve as guidance. Second part: The main objective of this session is to analyse how the entrepreneur to efficiently develop his commercial activity uses external collaborators who assist him in his relations in the market, understand when it is convenient to resort to the various collaborators (commission agent, agent, distributor, dealer, franchisee) and what economic and business profile each one plays. To this end, the differences between the various collaborative relationships and the elements that must be considered to negotiate, write and conclude these types of contracts will be presented in class.			NO	Reading the material made available at Aula Global	1,5	3,5
4	8	Continuation of the previous one  In this session we will focus on the contracts of distribution and franchise			NO	Reading the material made available at Aula Global	1,5	3,5
5	9	Administrative procedures: The various administrative procedures and licenses for the start of business activities: - The constitutional configuration of the right to freedom of business - The notion of administrative license - The general rules for the limitation of business activities: The service sector as a guide for business example - Prior communication and responsible declaration as a general rule - The administrative licensing regime as an exception			NO	Reading the material made available at Aula Global	1,5	3,5



5	10	The general legal regime of administrative licenses: acquiring conditions for exercising the activity and termination - The types of licenses currently in existence: - Urban planning licenses - Environmental controls - Opening and operation: especially recreational activities. Other licenses: occupation of public domain and street sales - The procedure for acquiring urban planning licenses for activity: ECLUS; prior communication and responsible declaration; ordinary common and abbreviated procedure			NO	Reading the material made available at Aula Global	1,5	3,5
6	11	Practical application to a business project of the procedures for creating a company.			NO	Reading the material made available at Aula Global	1,5	3
6	12	Practical application to a business project of the procedures for creating a company.			NO	Practical lesson	1,5	4
7	13	Labour procedures: - Registration in the Special Scheme for Autonomous Workers (RETA) - The incorporation of new professionals to the business (part 1)			NO	Reading the material made available at Aula Global	1,5	3,5
7	14	Labour procedures: - The incorporation of new professionals to the business (part 2)			NO	Reading the material made available at Aula Global	1,5	3
8	15	The taxation of the entrepreneur natural person resident in Spain: - The different taxation of economic activity according to the commercial form adopted. - The qualification of income from economic activities. - The methods of determining the tax base. The connection with VAT - Tax, accounting and registration obligations			NO	Reading the material made available at Aula Global	1,5	4
8	16	The taxation of the entrepreneur legal entity resident in Spain: - Structure and delimitation of the taxable event. - The tax base: The accounting result - The tax base: Adjustments: Amortization and financial leasing - The			NO	Reading the material made available at Aula Global	1,5	5



		tax base: Adjustments: Impairment losses and provisions						
9	17	The taxation of the entrepreneur legal entity resident in Spain: - Deductions in the quota - Special regimes: International fiscal transparency - Special regimes: Special regime for mergers, spin-offs, asset contributions and • exchange of securities - Formal obligations The taxation of the non-resident entrepreneur in Spain - The international activity of residents and the tax treatment of non-residents. - The Spanish CDI system. - Non-Resident Income Tax			NO	Reading the material made available at Aula Global	1,5	2
9	18	The taxation of the entrepreneur not resident in Spain. The structure and content of the CDI. - People and taxes covered. - Rules of distribution of the tax power depending on the type of income. - Transfer prices. - Methods to avoid double taxation. - The rules of non-discrimination. Reference to the incidence of non-discrimination in the European Union and the CDI.			NO	Practical lesson	1,5	2
		Value Added Tax - General characteristics. - Tax accrual. - Application of Law 14/2013 to support entrepreneurs			NO	Reading the material made available at Aula Global	1,5	5
10	19	Value Added Tax - Exemptions and non-subject assumptions. - Determination of the tax base.			NO	Practical lesson	1,5	2
10	20	Value Added Tax. - The recovery of the quotas supported in the exercise of the activity: regime of deductions and returns			NO	Practical lesson	1,5	5
11	21	Value Added Tax and Local Taxes. - Formal obligations in VAT; discharge statement; self-assessment regime; tax books; Billing duties Local			NO	Practical lesson	1,5	5



		taxes: in particular, the opening license fee and the Economic Activities Tax						
11	22	The taxation of the non-resident businessman in Spain. The structure and content of CDIs. - People and taxes covered. - Rules of distribution of the tax power depending on the type of income. - Transfer prices. - The methods to avoid double taxation. - The rules of non-discrimination. Reference to the incidence of non-discrimination in the European Union and the CDI			NO	Practical lesson	1,5	3,5
12	23	Value Added Tax - General characteristics. - Accrual of Tax. - Application of Law 14/2013 on support for entrepreneurs.			NO	Reading the material made available at Aula Global	1,5	3,5
12	24	Value Added Tax - Exemptions and cases of non-subjection. - Determination of the tax base			NO	Reading the material made available at Aula Global	1,5	3,5
13	25	Value Added Tax. - The recovery of fees paid in the exercise of the activity: deduction and refund regime.			NO	Practical lesson	1,5	3,5
13	26	Value Added Tax and Local Taxes. - Formal obligations in VAT; discharge statement; self-assessment regime; tax books; billing duties. Local taxes: especially the opening license fee and the Economic Activities Tax			NO	Practical lesson	1,5	3,5
14	27	Tutoring and work			NO	Research work	1,5	3,5
14	28	Tutoring and work			NO	Research work	1,5	3,5



15 and 16		Presentations and evaluation			NO	Exam Preparation	3	7
<b>TOTAL HORAS</b>							45	105