

## 27721 - Financial and Tax Law

### Syllabus Information

**Academic Year:** 2020/21

**Subject:** 27721 - Financial and Tax Law

**Faculty / School:** 102 - Facultad de Derecho

**Degree:** 421 - Degree in Law

**ECTS:** 9.0

**Year:** 3

**Semester:** Second semester

**Subject Type:** Compulsory

**Module:** ---

### 1.General information

#### 1.1.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

#### 3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. It is based on active participation, case studies, teamwork etc. that favors the development of communicative skills and critical thinking. A wide range of teaching and learning tasks are implemented, such as lectures, practical activities, practice sessions, autonomous work, tutorials, and academic guidance.

Further information regarding the course will be provided on the first day of class.

#### 4.2.Learning tasks

The course includes 9 ECTS organized according to:

- Lectures (2,24 ECTS): 56 hours (whole class). The professor presents theoretical contents.
- Practice sessions (2,24 ECTS): 56 hours (Two groups of students, 28 hours each). They can involve discussion and presentation of case studies, practical work outside the classroom (field work or visits), and seminars.
- Autonomous work (4,28 ECTS): 107 hours. Students do tasks such as autonomous study, reading of the course book, preparation of practice sessions and seminars, and summative assignments.
- Face-to-face tutorials: 112 hours. Professors' office hours can be used to solve doubts and to follow-up students' work.
- Assessment (0,24 ECTS): 6 hours (3 hours, each call). Final examination.

### **4.3.Syllabus**

The course will address the following topics:

- Topic 1- Public Finances and public revenues
- Topic 2- Concept and kinds taxes.
- Topic 3- Legal taxation system
- Topic 4- Tax regulation
- Topic 5- Tax application procedures
- Topic 6- Tax management procedures
- Topic 7- Control or research procedures
- Topic 8- Payment and tax collection
- Topic 9- Power to impose tax penalties. Tax offences.
- Topic 10- Review, claims and remedies procedures
- Topic 11- Others public revenues
- Topic 12- Budget and public expenditure

### **4.4.Course planning and calendar**

For further details concerning the timetable, classroom and further information regarding this course please refer to the "Facultad de Derecho (Faculty of Law)" website ([www.unizar.es/derecho](http://www.unizar.es/derecho)) and the corresponding Moodle Course of your teacher (Groups: 331, 332, 333, 334 or DADE)

### **4.5.Bibliography and recommended resources**