

27721 - Financial and Tax Law

Syllabus Information

Academic year: 2023/24

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

From the point of view of contents and learning results, the objective of this subject is to introduce the Law Degree student to the analysis of the Public Treasury from a legal perspective.

The aim is for the student to know and understand the legal regime of the financial activity, its institutions and the legal regime of the different tax procedures. Likewise, it is expected that they know how to apply the knowledge acquired for the resolution of conflicts in tax matters, handling the legal terminology of the discipline and the techniques of legal argumentation.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>): Goal 4 (Education of quality), Goal 5 (Gender equality), Goal 8 (Decent work and economic growth), Goal 10 (Reducing inequalities) and Goal 16 (Peace, justice and strong institutions); so that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to their achievement.

2. Learning results

The student, in order to pass this subject, must demonstrate the following learning results: Demonstrates to know, understand and put into practice how the Spanish State is financed at its territorial levels and what is the legal regime of public revenues.

Demonstrates knowledge, understanding of and put into practice the particularities of taxation as a constitutional category, its legal regime, the principles of tax law, the mechanisms of taxation and management of taxes and their limitations, the specialties of the rules of tax law, as well as the application of these rules.

Demonstrates to know, understand and put into practice the functions and procedures of the application of taxes, the scope of the sanctioning power of the tax administration and its consequences and the provisions of the Penal Code related to taxation.

Demonstrates knowledge, understanding and implementation of the review procedures, claims and appeals related to taxation

Demonstrates knowledge, understanding and practice of the institution of the budget, the budget cycle and its control

Demonstrates the ability to find the decisive argument of an administrative resolution, jurisprudence or legal-tax ruling.

Demonstrates that they know how to make use of legal sources in order to issue an answer based on law in matters of application of taxes.

3. Syllabus

- 1- Public finance and public revenues
- 2- Taxation, concept and types. The elements of taxation.
- 3- Taxation and management of taxes
- 4- The legal-tax system
- 5- The application of taxes
- 6- Tax management procedures
- 7- Verification procedures
- 8- The payment and collection of taxes
- 9- Power to impose tax penalties. Tax offenses
- 10- Review, claims and appeals
- 11- Other public revenues
- 12- Budget and public spending

4. Academic activities

The program offered to the student to help them achieve the expected results comprises the following activities:

Training activity number 1: expository activities and systematization of knowledge by the teacher.

Training activity number 2: dynamic activities of teacher and students (resolution of practical cases, practical exercises in the classroom or outside the classroom and seminars).

Learning activity number 3: personal study of the student, tutorials, work and evaluation activities.

5. Assessment system

The grade of the subject will be obtained in a 30% of the realization of tests, works and practical cases that are raised by the teachers during the period of classes and in the remaining 70% of the realization of a final test

As for the tests to be taken during the class period, the teacher in charge of the corresponding group will be in charge of the activities to be carried out. In any case, at least two activities must be carried out with a written record of their completion.

The grades corresponding to the activities to be carried out during the class period will be provided to the students after its completion and, in any case, before the date of the final test. The grade obtained will be taken into account (and saved) also for the second call of the corresponding academic year.

Students who have not completed the above-mentioned activities during the class period or who wish to improve the grade obtained as a result of them, may take the exam in the first, and, if necessary, the second call. These will be specific tests to be held on the same day as the final exam.

The specific test will consist of an additional written exercise on the content of the subject, in which it is demonstrated that they know how to answer, from the perspective of financial and tax law, to one or more questions posed by the respective teacher related to the object of the syllabus.

Of the grades obtained in both tests (the one derived from the tests developed during the class period and the one derived from the specific test), the highest will always prevail. The latter will be the one to be taken into account for the purposes of the final grade in each call.

As for the final test, it will be divided into two parts.

The first part will consist of a series of multiple-choice questions, with only one correct answer, with no penalties for failures; it will be weighted in 35% of the final grade; and it will be a necessary condition to pass the subject that the student obtains a minimum of 1.5 points out of the 3.5 points assigned to this first part of the test.

The second part will consist of the resolution of one or more practical cases and will be weighted at 35% of the final grade. The correctness of the answers given to the different problems posed will be assessed, as well as the adequate use of legal sources; it will be a necessary condition to pass the subject that the student obtains a minimum of 1.5 points out of a maximum of 3.5 points assigned to this second part of the test.

In the final test, the use of computers or other electronic devices will not be allowed, although calculators not incorporated in such devices or watches may be used.

Finally, please note that, if a student takes the exam on a day other than the one indicated in the official announcement, with a justified cause, the exam model may be different from the ones indicated above.

Likewise, the examination model may also be different for foreign students participating in exchange programs, provided there is a justified cause. In any case, the content of the exam will be theoretical/practical.

When the minimum grade of 1.5 on the test or the practical part has not been exceeded, the maximum grade that can be obtained for the sum of all assessable parts (including continuous assessment) will be 4.9 (Not passed).