

## 30519 - Financial and Tax Law I

### Syllabus Information

**Academic year:** 2024/25

**Subject:** 30519 - Financial and Tax Law I

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

**Degree:** 432 - Joint Law - Business Administration and Management Programme

**ECTS:** 9.0

**Year:** 4

**Semester:** Second semester

**Subject type:** Compulsory

**Module:**

### 1. General information

From the point of view of the contents and learning results, the objective of this subject is to introduce the student of the Degree in Law to the study of the financial-tax activity of the State from a legal perspective.

It is about knowing and understanding the legal regime of financial activity or activity that is aimed at obtaining public income with which to cover public expenses. Hence, there are two branches of law that come together in the subject: tax law and budgetary law. In the first, the tax power of the territorial entities will be realized, the constitutional and legal principles that configure it, the legal regime of the tax and the tax procedures aimed at management, inspection, collection, sanction and administrative review will be studied of tax acts. In relation to the latter, the aim is to know how to apply the knowledge acquired to resolve conflicts at tax headquarters, using legal terminology specific to the discipline and the techniques of legal argumentation. Finally, regarding Budgetary Law, we seek to provide a general vision of the notion of public spending, the institution of the budget and the budget cycle.

### 2. Learning results

The student, in order to pass this subject, must demonstrate the following learning results:

Demonstrates knowledge, understanding and putting into practice how the Spanish State is financed at its territorial levels and what is the legal regime of public revenues

Demonstrates knowledge, understanding and putting into practice the particularities of taxation as a constitutional category, its legal regime, the principles of tax law, the mechanisms of imposition and organisation of taxes and their limitations, the specialities of the rules of tax law, as well as their application.

Demonstrates knowledge, understanding and putting into practice the functions and procedures involved in the application of taxes, the scope of the sanctioning power of the tax administration and its consequences and the provisions of the Criminal Code related to the field of taxation.

Demonstrates knowledge, understanding and implementation of review procedures, claims and appeals related to the field of 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 opinion.

Demonstrates that they knows how to make use of the legal sources to issue an answer based on law in the 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 includes 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, practices in the classroom or outside the classroom and seminars)

Learning activity number 3: personal study, tutorials, assignments and assessment 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 at.

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 will be 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 improve the grade obtained as a result of the same, may take, both in the first and, where appropriate, the second call, a specific test to be held on the same day as the final test.

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

Of the grades obtained in both tests (the one derived from the tests carried out during the class period and the one derived from the specific test), the higher grade will always prevail the higher one will always prevail, being the latter the one that will 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 answering a series of multiple-choice multiple-choice questions, with only one correct answer the first part will be weighted in 35% of the final grade; and it will be a necessary condition to pass the subject that the student obtains at least 1.5 points of the 3.5 points assigned as maximum 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 provided to the various problems posed will be assessed, as well as the adequate use of legal sources of the legal sources; 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 as maximum to this second part of the test.

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

Finally, please note that, if a student takes the test on a day other than the one indicated in the official call, with a justified cause, the test model may be different from the ones indicated above. Likewise, the model of test may also be different for foreign students participating in exchange programs, provided that there is a justified cause. In any case, the content of the test will be theoretical/practical.

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

## 6. Sustainable Development Goals

4 - Quality Education

16 - Peace, Justice and Strong Institutions