

Academic Year: ( 2019 / 2020 )

Review date: 15/01/2020 10:25:35

Department assigned to the subject: Public State Law Department

Coordinating teacher: ESCRIBANO LOPEZ, EVA ALICIA

Type: Compulsory ECTS Credits : 6.0

Year : 3 Semester : 2

## OBJECTIVES

### THE COMPETENCES THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

Acquire knowledge that provides a solid theoretical basis and enhances originality when developing and / or applying ideas.

That students know how to apply the knowledge acquired in solving problems in little known or multidisciplinary environments.

That students are able to integrate knowledge and face the complexity of formulating critical judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgments.

That students know how to communicate both their conclusions and the arguments that support them to specialized and non-specialized audiences in a clear and unambiguous way.

That students possess the learning skills that will enable them to continue studying in a way that will be largely self-directed or autonomous.

Acquisition of a complete knowledge of the essential principles that govern the Spanish tax system.

Ability to identify, interpret, apply and critically analyze legal and doctrinal texts related to tax matters.

Ability to relate the national regulation on taxation and the international norms referring to said matter.

Ability to solve highly complex legal problems related to the tax area.

Acquisition and/or consolidation of learning skills that allow the student to continue in the future with the study of regulation in tax matters.

Justification of the planning of complex realities that require arguments and legal solutions in the application of tax rules.

## DESCRIPTION OF CONTENTS: PROGRAMME

LESSON 1. CONCEPT OF FINANCIAL LAW.

LESSON 2. FINANCIAL CONSTITUTION (I): THE TERRITORIAL DISTRIBUTION OF COMPETENCES IN FINANCIAL MATTERS.

LESSON 3. FINANCIAL CONSTITUTION (II). THE DUTY TO CONTRIBUTE, FINANCIAL LEGALITY AND JUSTICE IN PUBLIC EXPENDITURE

LESSON 4. SPECIALTIES OF THE SOURCE SYSTEM IN THE FINANCIAL LEGAL ORDER

5. INTERPRETATION AND INTEGRATION OF RULES INTO FINANCIAL LAW

LESSON 6. THE STATE BUDGET CONCEPT, NATURE AND BUDGETARY PRINCIPLES

LESSON 7. THE BUDGET CYCLE

8. THE CONCEPT OF TAXATION AND THE LEGAL-TAX RELATIONSHIP

LESSON 9. THEORY OF TAX SUBJECTIVITY

LESSON 10. QUANTIFICATION OF TAX OBLIGATIONS

LESSON 11. EXTINCTION AND GUARANTEES OF THE TAX CREDIT.

LESSON 12. APPLICATION OF TAXES AND TAX PROCEDURES.

LESSON 13. TAX MANAGEMENT.

LESSON 14. TAX INSPECTION.

LESSON 15. TAX COLLECTION.

LESSON 16. TAX VIOLATIONS AND PENALTIES. TAX OFFENCES.

LESSON 17. CHALLENGING AND REVIEWING ACTS OF A TAX NATURE.

Case method

### ASSESSMENT SYSTEM

<b>% end-of-term-examination/test:</b>	40
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	60

#### PRESENTIAL SYSTEM.

The highest grade possible is 10:

-- 6 points: two exams during the course, 3 points each. It will be object of examination all the lessons taught until the day of the exam (including the lesson expected for the day of the exam). When the classes are over, the sum of these grades will be published on the internet for the knowledge of the student. A date will be set for the review of the grades of the presential system in order to let the students see their exams. After that, the grades of the presential system will reach the degree of definitive and will not be able to be reviewed again at the end of the course.

- 4 points, final exam. To pass the subject it will be necessary to reach in the final exam a minimal punctuation of 1,2 out of 4. So, the student will fail if he/she does not fulfill this requirement in spite of the fact that the sum of the grades of the presential system and the final exam reaches 5 points.

The professor may grant one extra point to those students who participate actively, frequently and successfully in the discussions.

#### NON PRESENTIAL SYSTEM

Final exam in which the students will be able to obtain a maximum grade of 6. On the grade actually obtained in the examination a rule of three will be applied, so that those who reach 10 will have 6 as final grade, being necessary therefore a grade of 8,3/10 to be able to pass.

Those who do not want to take part in the presential system, will have to communicate their decision up to the end of the week following the publication of the qualifications of the presential system. The delegate of class will have to make a list with the name and surnames, ID card and signature of the people who choose to leave the presential system.