

Academic Year: ( 2021 / 2022 )

Review date: 25-11-2021

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 6.0

Year : 3 Semester : 2

**REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)**

Non applicable

**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

#### CONTINUOUS ASSESSMENT

The total grade scores about 10, according to the following breakdown:

- 4 points - continuous assessment: consists essentially of two partial examinations.
- 6 points - final exam. To pass this course, it is necessary to achieve a minimum score of 2.1 out of 6 in the final exam. Thus, the student will fail the course if this requirement is not met, even though he may reach at least a score of 5 points as a result of the addition of the continuous assessment and the final exam's grades.

Student participation in class will positively influence the student's final grade.

#### NON-CONTINUOUS ASSESSMENT

The final grade is based on the final examination, on which the student can score a maximum of 6 points out of 10. A rule of three shall apply on the qualification obtained in the examination: if a student obtains 10 points in this final exam, he will achieve a 6 points grade for this course. This means that a student may obtain 8.3 points out of 10 in the final exam to pass the course.

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