Public spending and resource funding

Academic Year: (2022 / 2023) **Review date: 13-02-2023**

Department assigned to the subject: Public State Law Department

Coordinating teacher: DIAZ CALVARRO, JULIA MARIA

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
LESSON 5. INTERPRETATION AND INTEGRATION OF RULES INTO FINANCIAL LAW
LESSON 6. THE STATE BUDGET CONCEPT, NATURE AND BUDGETARY PRINCIPLES
LESSON 7. THE BUDGET CYCLE
LESSON 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.

LEARNING ACTIVITIES AND METHODOLOGY

The case method is used, consisting of the constant resolution of problems, of cases, facing the study of the matter. For this purpose, the student is provided with some materials at the beginning of the course that contain said cases so that the student can solve them before each session and in this session the solutions are discussed.

ASSESSMENT SYSTEM

ORDINARY CONVOCATION

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 no met, eventhough he may reach at least a scope 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.

EXTRAORDINARY CONVOCATION

The mark of the continuous assessment process is kept if the student has followed it. If the student did not follow it, he/she is entitled to an exam with a value of 100% of the total grade of the subject.

% end-of-term-examination:	60
% of continuous assessment (assigments, laboratory, practicals…):	40