



## IDENTIFYING DATA

### (\*)Dereito financeiro e tributario

Subject	(*)Dereito financeiro e tributario			
Code	P04G090V01304			
Study programme	(*)Grao en Dirección e Xestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	2nd	1st
Teaching language	Spanish			
Department				
Coordinator	Mosquera Pena, Juan Antonio			
Lecturers	Mosquera Pena, Juan Antonio			
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General description	(*)O Dereito Financeiro e Tributario I é un materia que ten por finalidade o estudo da ordenación xurídica dos ingresos e gastos públicos, así como das relacións xurídicas que xorden entre a Administración e os particulares. A materia obxecto de estudo se estrutura en dous grandes apartados. Dun lado, o primeiro apartado serve de introdución ao estudo do Dereito Financeiro, destacando a análise das fontes desta rama xurídica e do poder financeiro nos tres niveles de Facenda (Estado, Comunidades Autónomas e Corporacións Locais). Para rematar, o segundo apartado correspóndese coa denominada Parte xeral do Dereito Tributario, a cal enfróntase ao estudo do tributo e a obrigación tributaria, á interpretación e aplicación dos tributos.			

## Competencies

Code	
A24	(*)Comprender Estrutura, Organización e Funcionamento OOPP multinivel: UE, Administración Xeral Estado, CCAA, Xunta e Concellos
A25	(*)Comprender a planificación e a xestión administrativa dos recursos económico-financeiro, así como a organización e xestión dos servizos públicos
A26	(*)Comprender marco legal das Institucións e a actividade que realizan no entorno multinivel
A35	(*)Coñecer o réxime xurídico financeiro das Administracións Públicas
A36	(*)Coñecer o financiamento das Administracións Públicas Territoriais: Unión Europea, Estado, CC.AA e Entes Locais
A41	(*)Comprender o funcionamento económico do Sector Público: ingresos e gastos
A42	(*)Comprender os instrumentos de financiamento do Sector Público: tributos estatais, autonómicos e locais
A70	(*)Saber emitir reflexións, xuízos e ideas sobre aspectos relativos ao ámbito político-administrativo, económico, social e xurídico
A71	(*)Capacidade de aprendizaxe autónoma para emprender estudos posteriores
A80	(*)Comprender a estrutura, organización e funcionamento das AAPP multinivel
B15	(*)Compromiso e defensa dos valores democráticos
B16	(*)Compromiso coa eficacia e eficiencia do traballo da administración
B23	(*)Capacidade de resolución de problemas
B25	(*)Capacidade de razoamento crítico e aceptación de ideas e críticas
B26	(*)Compromiso cos Dereitos humanos, a igualdade, a xustiza e o desenvolvemento sustentable
B28	(*)Defensa da ética profesional
B29	(*)Disposición para traballar en equipo

## Learning aims

Expected results from this subject	Training and Learning Results
(*)Comprender a planificación e a xestión administrativa dos recursos económico-financeiro, así como a organización e xestión dos servizos públicos	A25

(*)Comprender Estructura, Organización e Funcionamento OOPP multinivel: UE, Administración Xeral Estado, CCAA, Xunta e Concellos	A24
(*)Comprender marco legal das Institucións e a actividade que realizan no entorno multinivel	A26
(*)Comprender os instrumentos de financiamento do Sector Público: tributos estatais, autonómicos e locais	A42
(*)Saber emitir reflexións, xuízos e ideas sobre aspectos relativos ao ámbito político-administrativo, económico, social e xurídico	A70
(*) Comprender a estrutura, organización e funcionamento das AAPP multinivel	A80
(*)Capacidade de aprendizaxe autónoma para emprender estudos posteriores	A71
(*) Compromiso e defensa dos valores democráticos	B15
(*)Compromiso coa eficacia e eficiencia do traballo da administración	B16
(*)Capacidade de resolución de problemas	B23
(*)Capacidade de razoamento crítico e aceptación de ideas e críticas	B25
(*)Compromiso cos Dereitos humanos, a igualdade, a xustiza e o desenvolvemento sustentable	B26
(*)Defensa da ética profesional	B28
(*)Disposición para traballar en equipo	B29
(*)Comprender o funcionamento económico do Sector Público: ingresos e gastos	A41
(*)Coñecer o financiamento das Administracións Públicas Territoriais: Unión Europea, Estado, CC.AA e Entes Locais	A36
(*)Coñecer o réxime xurídico financeiro das Administracións Públicas	A35
(*)Comprender os instrumentos de financiamento do Sector Público: tributos estatais, autonómicos e locais	A42

## Contents

Topic	
Lesson 1.- The Financial Right. Concept	1. Approaches for the delimitation of the Financial Right. 2. The financial activity. 3. The object of the Financial Right and the relations of the Financial Right with juridical disciplines and no juridical. 4. Content of the Financial Right. 5. Legislative autonomy and scientific autonomy.
(*)Lesson 4.- The constitutional principles of justice in the *ordenamiento financial	(*)1. Constitutional principles of financial justice. Enumeration. 2. The value of the principles like juridical norms. 3. Principles of justice in relation with the income and with the public expenses.
Lesson 5.- Introduction to the study of the financial power.	1. The concept and the historical evolution of the financial power. 2. The financial power in the current doctrine. 3. The extension and limits of the financial power. 4. The financial power and the European integration.
Lesson 7.- The application of the financial norms	1. Juridical nature of the norms *tributarias and budgetary. 2. Efficiency of the financial norms in the space. 3. Efficiency of the financial norms in the time. The entrance in force. The temporary field of the articulated of the Law of Budgets. Cessation of force of the norms *tributarias 4. The *retroactividad in the Financial Right and *Tributario.
Lesson 8- The interpretation of the financial norms	1. Concept of interpretation. 2. The interpretation in the Financial Right. 3. The interpretation in the Spanish positive Right. The problem of the qualification in Right *Tributario. 4. The integration of the financial norms. The *analogía. 5. The conflict in the application of the norm *tributaria: the clause *antielusiva. Concept and distinction of affine figures 6. The simulation.
Lesson 9.- The object of the financial activity. Juridical appearances	1. Juridical perspective for the analysis of the financial activity. 2. The public expenses. Concept and classes. The Right of the public expense. 3. Public income. Concept and characters.
Lesson 12.- The obligation *tributaria. The tribute.	1. Juridical configuration of the tribute. 2. The obligation *tributaria like core of study of the Right *Tributario. 3. Right *tributario material and Right *Tributario formal. 4. The obligation *tributaria like juridical relation *tributaria. The theory of the juridical relation *tributaria. 5. The tribute in the Spanish positive Right. Concept.
Lesson 14.- Classes of tributes.	1. Classification of the tributes. 2. Concept of Tax. Elements and juridical structure. 3. Classes of taxes. 4. Concept of tax. Juridical nature *tributaria. Constitutional principles. 5. The public price. *Ordenación Of the *Parafiscalidad. 6. Classes of taxes. 6. Concept of special contribution. Juridical foundation. 7. Juridical diet: quantification and procedure.
Lesson 15.- Other subsidiary obligations and *accesorias	1. The obligation to realise payments to account. 2. The obligations between particular: repercussion, *retención and entry to account. 3. The obligations *tributarias *accesorias. 4. The obligations *tributarias formal. 5. The obligations of the Administration.
Lesson 16.- Subjects of the obligation *tributaria	1. Subjects of the obligation *tributaria. 2. Active subjects. 3. Passive subjects. Other technicians of *aseguramiento of the obligation *tributaria main. 4. Taxpayer. 5. Substitute. 6. The responsible: concept, classes and juridical diet. 7. The successors.

Lesson 18.- The quantification of the obligation *tributaria	1. Structure of the norm in the fixed tributes and in the variable and the concept of quantification of the tribute. 2. The base *imponible. Concept. 3. Modalities of bases *imponibles. 4. The type of *gravamen. Concept and classes. 5. Other elements of quantification.
Lesson 19.- Diets of determination of bases *imponibles. Quota and debt *tributaria	1. Diets of determination of bases *imponibles. Notion. 2. Direct determination. 3. Objective determination. 4. Indirect estimate. 5. Quota: concept and classes. 6. Debt *tributaria.
Lesson 20.- Extinction of the obligation *tributaria	1. The extinction of the obligation *tributaria. 2. Causes or ways of extinction. 3. The payment. 4. The *prescripción. 5. The *compensación. The common account *tributaria. 6. The condonation. 7. Guarantees of the credit *tributario.

## Planning

	Class hours	Hours outside the classroom	Total hours
(*)Actividades introductorias	1	0	1
(*)Sesión maxistral	31	0	31
(*)Outros	60.5	20	80.5
(*)Probas de resposta longa, de desenvolvemento	1.5	30	31.5
(*)Probas de resposta curta	1	5	6

\*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

## Methodologies

	Description
(*)Actividades introductorias	The introductory activities *agrupadas under the *epígrafe Introductory Activities pursue two aims: On the one hand they collect those activities directed to take contact and to gather information on the *alumnado: or Detect the previous knowledges of the *alumnado to recognise the possible difficulties of follow-up and correct the approaches *erróneos Discover interests and motivations of the *alumnado By another, collect activities that present the *asignatura to the *alumnado with the end of: or Transmit the aims that *persigueno Detail the contents that *trabajarán Explain the methodology that will use in the *asignatura Enumerate and clear the criteria of evaluation
(*)Sesión maxistral	In the sessions *magistrales will develop and will explain, using the suitable technician, the contents of the program. His aim is the understanding by the student of said contents. In these sessions *presenciales is *preceptivo and *ineludible that the students assist having worked previously the subject and the materials that will indicate by the educational. It is indispensable the *corresponsabilidad of the *alumnado.
(*)Outros	(*)Distintas actividades enfocadas al trabajo sobre un tema específico, que permiten ahondar o complementar los contenidos de la materia. Y en las que el alumno -ya sea de manera individual o en grupo-: hace una exposición oral y/o presentación escrita sobre un tema propuesto, resuelve casos prácticos aplicando e interpretando el Derecho Financiero y Tributario, elabora informes jurídicos, etc.

## Personalized attention

### Methodologies Description

Sesión maxistral	From the first week, by means of the attention *personalizada will attend the needs and queries of the student related with the study of the matter, providing him orientation, support and motivation in the process of learning. This activity will develop of form *presencial (in the moments that the professor has assigned to *tutorías of dispatch) or of form no *presencial (through the electronic post).
Outros	From the first week, by means of the attention *personalizada will attend the needs and queries of the student related with the study of the matter, providing him orientation, support and motivation in the process of learning. This activity will develop of form *presencial (in the moments that the professor has assigned to *tutorías of dispatch) or of form no *presencial (through the electronic post).

## Assessment

	Description	Qualification
(*)Outros	(*) En las clases prácticas presenciales se propondrá al alumnado la realización de distintas actividades: casos prácticos, exposición oral de un tema, presentación escrita de un trabajo, etc. Estas actividades sólo serán evaluadas para los alumnos que se sometan a evaluación continua. Además, se valorará especialmente la participación activa del alumno, tanto en las clases magistrales como en dichas "clases prácticas".	30

(*)Probas de resposta longa, de desenvolvemento	Final proof for the evaluation of the competitions that include open questions on a subject, as well as supposed practical. The students have to develop, relate, organise and present the knowledges that have on the matter in an extensive answer. &*it;*br&*gt;	60
(*)Probas de resposta curta	(*)En las clases prácticas presenciales se realizarán pruebas de respuesta corta exclusivamente a los alumnos que se sometan al sistema de evaluación continua.	10

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### Other comments on the Evaluation

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### Sources of information

Thomson-Aranzadi, Tecnos, McGraw-Hill, Civitas, **Textos legales de la parte general del Derecho Financiero y Tributario**, 2012,  
Martín Queralt, Lozano Serrano, Tejerizo López, Casado Ollero, **Curso de Derecho financiero y tributario**, última edición,  
Pérez Royo, F, **Derecho Financiero y Tributario. Parte general**, última edición,  
Pita Grandal, A.M<sup>a</sup>. (Coordinadora), **Textos y casos prácticos de Derecho Financiero y Tributario II**, 2001,  
FERREIRO LAPATZA, J.J y otros, **Curso de Derecho Tributario**, última edición,  
Calvo Ortega, R., **Curso de Derecho Financiero. I Derecho tributario Parte General**, última edición,

They used a compendium of legal texts of the General Tax Law, which maybe any known legal publishers (Thomson-Aranzadi, Tecnos, La Ley, Civitas, LexNova, Comares, McGraw-Hill, etc..) whenever they are updated editions to September 2012.

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### Recommendations

#### Subjects that continue the syllabus

(\*) Xestión tributaria/P04G090V01505  
(\*) Técnicas de xestión orzamentaria/P04G090V01605  
(\*) Financiamento autonómico e local/P04G090V01904

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#### Subjects that it is recommended to have taken before

(\*) Dereito: Dereito administrativo I/P04G090V01101  
(\*) Dereito: Dereito constitucional/P04G090V01102  
(\*) Dereito administrativo II/P04G090V01302