



## IDENTIFYING DATA

### Financial and taxation law

Subject	Financial and taxation law			
Code	P04G091V01304			
Study programme	(*)Grao en Dirección e Xestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	2nd	1st
Teaching language	#EnglishFriendly Spanish Galician English			
Department				
Coordinator	Muleiro Parada, Luís Miguel			
Lecturers	Aneiros Pereira, Jaime Mosquera Pena, Juan Antonio Muleiro Parada, Luís Miguel Rodríguez Losada, Soraya			
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General description	Financial and Tax Law is a subject that studies the legal framework of public revenue and expenditures, as well as the rules governing the legal relationship arising between the Public Administration and taxable persons.			

## Competencies

Code	
A1	Students have demonstrated to possess and understand knowledge in an area of study that starts from the base of general secondary education, and is usually found at a level that, although supported by advanced textbooks, also includes some aspects that imply knowledge coming from the vanguard of his field of study.
A2	Students know how to apply their knowledge to their work or vocation in a professional manner and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.
A3	Students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant social, scientific or ethical issues.
A4	Students can transmit information, ideas, problems and solutions to a specialized and non-specialized audience.
A5	Students develop those skills of necessary learning to undertake back studies with a high degree of autonomy.
B2	Ability to analyze, synthesize and integrate knowledge and planning for the preparation of judgments with limited information
B3	Listening and reading comprehension skills and oral and written communication skills.
B5	Ability to interpret data obtained from observation with regard to their meaning and establish links with the appropriate theories in the field of public management and administration.
C14	To know the financial legal framework of Public Administrations, the economic functioning of the Public Sector (revenue and expenditure) and the financing instruments of the Public Sector (taxes).
D1	Capacity of analysis and synthesis for building and defending arguments Know how
D2	Ability to organize, plan and use time efficiently, and self-control skills in situations of pressure.
D5	Capacity for taking autonomous and independent decisions Know be / be
D8	Capacity to cooperate teamwork and open to different points of view and opinions
D9	Capacity to create critical thinking and self-criticism

## Learning outcomes

Expected results from this subject	Training and Learning Results
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Students know the financial legal regime of the Public Administrations, the economic functioning of the Public Sector (income and expenses) and the financing instruments of the Public Sector (taxes)	A1 A2 A3 A4 A5	B2 B3 B5	C14	D1 D2 D5 D8 D9
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## Contents

Topic	
Lesson 1.- The Financial Law and its sources	<ol style="list-style-type: none"> <li>1. The financial activity.</li> <li>2. The object of the Financial Law. Relationship with other juridical and non-juridical disciplines.</li> <li>3. Content of Financial Law.</li> <li>4. Legislative autonomy and scientific autonomy.</li> <li>5. The sources of Financial Law:               <ol style="list-style-type: none"> <li>A) The Constitution;</li> <li>B) The Law: organic laws and ordinary laws. The principle of legal reservation;</li> <li>C) The Law-Decree and Legislative Decree;</li> <li>D) The international Treaties (tax treaties);</li> <li>E) Regulatory powers;</li> <li>F) Orders. Circulars. Instructions.</li> </ol> </li> <li>4. The constitutional jurisprudence.</li> </ol>
Lesson 2.- The constitutional financial principles	<ol style="list-style-type: none"> <li>1. Constitutional financial principles.</li> <li>2. The value of principles as legal standards.</li> <li>3. Principles by reference to the revenue.</li> <li>4. Principles by reference to the expenses</li> </ol>
Lesson 3.- The financial power in Spain	<ol style="list-style-type: none"> <li>1. Introduction to the financial power:               <ol style="list-style-type: none"> <li>A) The concept and the historic evolution of the financial power.</li> <li>B) The extent and limits of the financial power.</li> <li>C) The financial power and the European integration.</li> </ol> </li> <li>2. The financial power in the Spanish Constitution:               <ol style="list-style-type: none"> <li>A) Central State's financial power.</li> <li>B) The financial power of the Autonomous Communities of common regime.</li> <li>C) The financial power of the Autonomous Communities with an economic agreement in force.</li> <li>D) The financial power of the local entities.</li> <li>E) The financial competences of institutional bodies.</li> </ol> </li> </ol>
Lesson 4.- The application of the financial rules	<ol style="list-style-type: none"> <li>1. Territorial efficiency of the financial norms.</li> <li>2. Entry into force. Termination</li> <li>3. Retroactivity</li> </ol>
Lesson 5- The interpretation of the financial rules	<ol style="list-style-type: none"> <li>1. Concept of interpretation.</li> <li>2. The interpretation in the Financial Law.</li> <li>3. Characterisation.</li> <li>4. Analogy.</li> <li>5. The conflict in the application of a tax provision: the anti-avoidance clause.</li> <li>6. Simulation.</li> </ol>
Lesson 6.- The object of the financial activity. The public revenue	<ol style="list-style-type: none"> <li>1. Legal perspective.</li> <li>2. The public expenditures. Concept and types. Public Expenditure Law.</li> <li>3. Public income. Concept and characters.</li> <li>4. Private Law income. Concept and classes.</li> <li>5. Public Law Income. Concept and characters.</li> <li>6. Public Law ordinary income.</li> <li>7. Public Law extraordinary income.</li> </ol>
Lesson 7.- Tax Law Constitutional principles.	<ol style="list-style-type: none"> <li>1. The principle of fair taxation</li> <li>2. The tax principles in the Constitution and in the ordinary legislation.</li> <li>3. The principle of economic capacity.</li> <li>4. The principle of legality and the principle of legal reservation. Extent.</li> <li>5. The principle of generality.</li> <li>6. The principle of equality in Tax Law.</li> <li>7. The principle of progressive taxation.</li> <li>8. The principle of non-confiscatory taxation</li> <li>9. Other principles.</li> </ol>

Lesson 8.- Tax liability. Taxes. The taxable event.	<ol style="list-style-type: none"> <li>1. Tax liability</li> <li>A) Material Tax Law and formal Tax Law.</li> <li>B) Administration-taxpayer relationship.</li> <li>2. The concept of "tax" in the Spanish regulation.</li> <li>3. The taxable event.</li> <li>4. The creation of the tax liability. Accrual and and enforceability.</li> <li>5. Tax liability and non-tax-liability .</li> <li>6. Exemption.</li> <li>7. The taxable event. Configuring taxes.</li> </ol>
Lesson 9.- Types of taxes (tributos)	<ol style="list-style-type: none"> <li>1. Classification of taxes.</li> <li>2. Concept of Tax (impuesto). Types of taxes.</li> <li>3. Concept of fees.</li> <li>4. Public rates.</li> <li>5. Concept of special contribution.</li> </ol>
Lesson 10.- Other accessory obligations.	<ol style="list-style-type: none"> <li>1. Payments on account.</li> <li>2. Obligations between individuals: pass the tax, withhold the tax and payments on account .</li> <li>3. Accessory tax obligations.</li> <li>A) Interest.</li> <li>B) Surcharges applied in the case of late filing of a self-assessment or tax return before any administrative requirement.</li> <li>C) Surcharges due once the executive period has begun.</li> <li>4. Formal tax obligations.</li> <li>5. Obligations of the tax administration</li> </ol>
Lesson 11.- Taxable persons. Tax capacity	<ol style="list-style-type: none"> <li>1. Taxable persons.</li> <li>A). Active subject.</li> <li>B). Passive subject. Other measures intended to protect the tax credit. .</li> <li>2. Taxpayer.</li> <li>3. Substitute of the taxpayer.</li> <li>4. Responsible persons.</li> <li>5. Successor tax liability.</li> <li>6. Tax capacity:</li> <li>A) Legal and fiscal capacity. Other entities without legal personality that constitute a separate economic unit or a separate group of assets that are liable to be taxed separately .</li> <li>B). Ability to act under Tax Law .</li> <li>C). Tax representation.</li> <li>7. Fiscal domicile and tax residence.</li> </ol>
Lesson 12.- The quantification.	<ol style="list-style-type: none"> <li>1. Fixed or variable taxes.</li> <li>2. The tax base.</li> <li>3. Types of tax bases</li> <li>4. Tax rate. Concept. Types.</li> <li>5. Other elements of quantification.</li> </ol>
Lesson 13.- Alternative means for determining the tax base. Tax due and tax debt.	<ol style="list-style-type: none"> <li>1. Alternative means for determining the tax base.</li> <li>2. Direct evaluation.</li> <li>3. Objective evaluation.</li> <li>4. Indirect evaluation.</li> <li>5. Tax due.</li> <li>6. Tax debt.</li> </ol>
Lesson 14.- The extinction of tax liability	<ol style="list-style-type: none"> <li>1. The extinction of tax liability.</li> <li>2. Causes.</li> <li>3. The payment.</li> <li>4. Tax prescription.</li> <li>5. Tax compensation. The tax current account.</li> <li>6. Remission of the tax debt.</li> <li>7. Tax credit guarantees.</li> </ol>
Lesson 15.- Other accessory obligations tied to the extinction of the tax The duties accesorias tied to the extinction of tax liability.	<ol style="list-style-type: none"> <li>1. Interest.</li> <li>2. Surcharges applied in the case of late filing of a self-assessment or tax return before any administrative requirement.</li> <li>3. Surcharges due once the executive period has begun.</li> </ol>

## Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	29	50	79
Seminars	12	45	57
Essay questions exam	2	5	7
Objective questions exam	2	5	7

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

<b>Methodologies</b>	
	Description
Lecturing	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.
Seminars	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.

<b>Personalized assistance</b>	
Methodologies	Description
Lecturing	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes. Mentoring sessions may be developed through mail or videocall, following an arrangement between the student and the Professor.
Seminars	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes. Mentoring sessions may be developed through mail or videocall, following an arrangement between the student and the Professor

<b>Assessment</b>						
	Description	Qualification	Training and Learning			Results
Seminars	Different activities focused on developing the contents of the subject.	20	A1 A2 A3 A4 A5	B2 B3 B5	C14	D1 D2 D5 D8 D9
Essay questions exam	Final exam: - Oral exam (theoretical) - And written exam (practical).	60	A1 A2 A3 A4 A5	B2 B3 B5	C14	D1 D2 D5 D8 D9
Objective questions exam	Tests	20	A1 A2 A3 A4 A5	B2 B3 B5	C14	D1 D2 D5 D8 D9

### **Other comments on the Evaluation**

The program included in this guide ("Contents") are a short version of the complete program which will be object of the assessment and deliver to the students when the course will start.

#### **First call:**

1.- The students that follow the continuous assessment process shall be evaluated according to the previous criteria: final exam (60%), objective examination of questions (20%) and seminars (20%). In the final exam, the oral exam will carry a weight of 80% and written practical exam will carry a weight of 20%. It is necessary to achieve 4 out of 10 points in the exam in order to take into account the qualifications obtained under the continuous assessment process. If the students do not obtained the minimim score, their final qualification will be the exam result. Regular attendance is required (the absolute minimum level of attendance required is 90%).

2.- The students that do not follow the continuous assessment process shall be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

#### **Second call:**

1.- Students must pass a final exam: oral exam + written practical exam.

2.- Grades obtained by the students that followed the continuous assessment process will be taken into account. The final exam will represent the 60% of the final score, corresponding the remaining 40% with the qualification obtained through the "continuous evaluation" system. It is necessary to achieve 4 out of 10 points in the oral exam in order to take into account the qualifications obtained under the continuous assessment process. If the students do not obtained the minimim score, their final qualification will be the exam result.

3.- The students that do not follow the continuous assessment process shall be graded in the following way: oral exam (80%)

and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

4.- Students who had followed the system of "continuous evaluation", and did not pass the subject not at the first opportunity nor at the second one, are entitle to keep the qualification obtained through that system for the following academic year (2021-2022).

#### **Final call:**

Students shall pass a one-off exam that consists of two parts: exam (80%) and written practical exam (20%).

#### **BLENDED-LEARNING STUDENTS**

1. Blended-learning students will be able to follow a continuous assessment process, either using digital means or attending to the on-site classes.

2. If blended-learning students follow the continuous assessment process, they will be evaluated according to the previous criteria: final exam (60%), objective examination of questions (20%) and seminars (20%). In the final exam, the oral exam will carry a weight of 80% and written practical exam will carry a weight of 20%. It is necessary to achieve a 4 out of 10 points in the oral exam in order to take into account the qualifications obtained under the continuous assessment process.

3. If blended-learning students do not follow the continuous assessment process, they will be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

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#### **Sources of information**

##### **Basic Bibliography**

Pérez Royo, F., **Derecho Financiero y Tributario. Parte general**, Civitas - Thomson Reuters, 2020

Martín Queralt, J., Lozano Serrano, C.; Tejerizo López, J.M., Casado Ollero, G., **Curso de Derecho financiero y tributario**, Tecnos, 2020

Merino Jara, I., (Dir.), **Curso de Derecho Financiero y Tributario**, Tecnos, 2020

Thomson-Aranzadi, Tecnos, McGraw-Hill, Civitas, **Textos legales de la parte general del Derecho Financiero y Tributario**, 2020

##### **Complementary Bibliography**

Ferreiro Lapatza, J.J., **Instituciones de Derecho Financiero y Tributario. Primera y Segunda Parte**, 1, Marcial Pons, 2010

VAZQUEZ DEL REY VILLANUEVA ANTONIO , SIMÓN YARZA MARÍA EUGENIA , SIMÓN ACOSTA EUGENIO, **Lo esencial del derecho financiero y tributario. Parte general**, Aranzadi, 2018

Martín Fernández, J., **Tratado práctico de Derecho Tributario general español: una visión sistemática de la Ley General Tributaria**, Tirant lo Blanch, 2018

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#### **Recommendations**

##### **Subjects that continue the syllabus**

Tax management/P04G091V01505

Budgetary management techniques/P04G091V01605

Regional and local financing/P04G091V01904

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#### **Other comments**

Students that attend to the English group will receive bibliography in English prepared by the professor

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#### **Contingency plan**

##### **Description**

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

Contingency Plan to be added to the teaching guide of "Financial and taxation law":

#### TEACHING ACTIVITIES

In the case that sanitary reasons prevent on-site teaching activities, classes will be held online (through [Campus remoto] of the University of Vigo), with the support of Faitic Platform.

By arranging a meeting with Professors (or via mail), students will have the chance to raise issues they might have in relation with the subject. Cases will be available at the Faitic Platform, a week in advance to the [Campus remoto] class where the Professor will explain the cases and, by listening to the answers given by students, present the guidelines for their resolution. In that way, students have a week to solve the cases. Professors will be able thereof to check whether or not students have achieved the competences and knowledge.

The continuous assessment will be carried out in accordance with the provisions of the teaching guide and the Schedule, and the assessment of competencies will be done through the following activities. The continuous assessment process will be done online, with the support of Faitic Platform as indicated in the Schedule. On the other hand, the submission of the solutions to the practical cases will be made to the Professors and will be evaluated for the purposes of scoring the continuous assessment, in accordance with the provisions of the teaching guide. Active and quality participation of students will be valued, according to what is established in the teaching guide.

#### EXAMS:

In case that health reasons prevent the holding of on-site exams, the final exam will be carried out as established in the teaching guide and will consist of: (1) a written practical exam for which the Faitic platform will be used, with a controlled time system that guarantees that the work is done individually and (2) a theoretical oral exam for which the remote campus will be used. The continuous evaluation and the exams carried out will be weighted in the final grade as established in the teaching guide.

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