



## IDENTIFYING DATA

### Financial and taxation law 2

Subject	Financial and taxation law 2			
Code	V08G081V01701			
Study programme	Degree in Law			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	4th	1st
Teaching language	Spanish			
Department				
Coordinator	Pita Grandal, Ana María			
Lecturers	Barreiro Carril, María Cruz García Freiría, Mónica Muleiro Parada, Luís Miguel Pita Grandal, Ana María Rubianes Ferro, José Luis Ruiz Hidalgo, María del Carmen			
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Web				
General description				

## Competencies

Code	
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## Learning outcomes

Expected results from this subject	Training and Learning Results
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## Contents

Topic	
I.- INTRODUCTION.	1.- The Spanish Tax System Historical evolution. Current situation.
II.- DIRECT TAXES.	2.- Individual income tax. 3.- Company income tax. 4.- Income tax of the Non Resident. 5.- Wealth tax. 6.- Inheritance and gift tax.
III.- INDIRECT TAXES.	7.- Property transfer tax. 8.- Value Added Tax. 9.- Excises. 10.- Other indirect taxes.
IV.- TAXES OF THE AUTONOMOUS COMMUNITIES.	11.- Own taxes. 12.- Yielded taxes
V.- TAXES OF THE LOCAL CORPORATIONS.	13.- Real State Tax. 14.- Tax on Economic Activities. 15.- Tax on Vehicles. 16.- Tax on Building Works. 17.- Tax on the Increase of Value of Urban Land

## Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	35	32	67
Seminars	15	35	50

Essay questions exam	2	2	4
Problem and/or exercise solving	1	17	18
Presentation	1	10	11

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

### Methodologies

	Description
Lecturing	Explanation by the professor of the contents of the subject. Explanation by the students of the contents of the subject.
Seminars	Work on specific topics allowing the students go deeper or complet the contents of the matter.  Oral or written explanation on a specific topic.  Solving practical cases where the students will interpret Tax law.  Preparation of legal reports.

### Personalized assistance

Methodologies	Description
Lecturing	Professors will assit the students on their doubts concerning the contents, activities and/or cases. Mentoring sessions may be developped through mail or videocall, following an arrangement between the student and the Professor.
Seminars	They will attend and they will resolve the doubts of the *alumnado concerning the contents, activities and/or exercises that proposed to purchase the competitions pursued. Mentoring sessions may be developped through mail or videocall, following an arrangement between the student and the Professor.

### Assessment

	Description	Qualification Training and Learning Results
Essay questions exam	The final test consists of two parts: a written practical one (in which the student will have to solve one or several practical cases, 20% of the mark), and an oral theoretical one (in which students should develop several topics chosen by professors, 80% of the mark).	70
Problem and/or exercise solving	During the Seminars students will answer several tests	20
Presentation	During the Seminars students will solve cases, will present a topic, will deliver a paper. Those activities will be only assessed for students opting for the "continuous evaluation system"	10

### 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 OPPORTUNITY OF EXAM:

Students assessed under the system of "continuous evaluation" (they must attend 90% of the teaching hours), they will be assessed as indicated above: final exam (70%), problem and/or exercise solving (20%) and other activities (presentation: 10%). The final exam will be integrated by the oral theory part (80%) and the written practical one (20%). In order that the result of the "continuous evaluation" is taken into account, students need to obtain a 4 (over 10) on the final exam.

Students out of the system of "continuous evaluation", will be assessed by a final exam which will be integrated by the oral theory part (70%) and the written practical one (30%). The exam will be different to the one performed by students assessed under the system of "continuous evaluation", since the final exam is the only chance, for these students, to assess the competences included in this guide.

#### SECOND OPPORTUNITY OF EXAM:

At the exam in June/July, students who followed the "continuous evaluation" system will only make a final exam which will be integrated by the oral theory part (80%) and the written practical one (20%). The final exam will represent the 70% of the final score, corresponding the remaining 30% with the qualification obtained through the "continuous evaluation" system.

Students out of the system of "continuous evaluation", will be assessed by a final exam which will be integrated by the oral

theory part (70%) and the written practical one (30%). The exam will be different to the one performed by students assessed under the system of "continuous evaluation", since the final exam is the only chance, for these students, to assess the competences included in this guide.

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 entitled to keep the qualification obtained through that system for the following academic year (2021-2022).

"CONVOCATORIA DE FIN DE CARRERA": Students will be assessed by a final exam which will be integrated by the oral theory part (70%) and the written practical one (30%).

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## Sources of information

### Basic Bibliography

PÉREZ ROYO, F (DIRECTOR), GARCÍA BERRO, F., PÉREZ ROYO, I., ESCRIBANO, F., CUBERO TRILLO, A., CARRASC, **Curso de Derecho Tributario. Parte especial**, 13ª ed, Tecnos, 2020

**Código Tributario**, 25ª ed., Thomson-Reuters Aranzadi, 2020

MERINO JARA, I. Y LUCAS DURÁN, M. (Y OTROS), **Derecho Tributario. Parte Especial**, última ed., Tecnos,

**Legislación básica del Sistema tributario Español**, última ed., Tecnos,

### Complementary Bibliography

CAZORLA PRIETO, LM.; CHICO DE LA CÁMARA, P., **Introducción al sistema tributario español**, última ed, Aranzadi,

CAYON GALIARDO, A.; TEJERIZO LOPEZ, JM.; MARTÍN QUERALT, J., **Manual de Derecho Tributario. Parte Especial**, última ed., Aranzadi,

MALVAREZ PASCUAL, LA; RAMIREZ GOMEZ, S.; SANCHEZ PINO, AJ., **Lecciones del sistema fiscal español**, última ed., Tecnos,

MELLADO BENAVENTE, F.; ARGENTE ALVAREZ, J., **MANUAL PRÁCTICO SOBRE EL IMPUESTO SOBRE SOCIEDADES**, Última Edición, CISS KLUWER,

BARREIRO CARRIL, MC., **Los impuestos directos y el Derecho de la Unión Europea. La armonización realizada por el TJUE**, IEF, 2012

RAMOS PRIETO, J. (Coordinador), **Erosión de la Base Imponible y traslado de beneficios: estudios sobre el plan BEPS de la OCDE**, Thomson-Reuters, Aranzadi, 2016

PITA GRANDAL, A.M (Coordinadora), **Estudios sobre la Financiación de los Puertos**, Marcial Pons, 2017

RAMOS PRIETO, J.; HORNERO MÉNDEZ, J.M., **Derecho y Fiscalidad de las Sucesiones Mortis Causa en España: una perspectiva multidisciplinar**, Thomson-Reuters Aranzadi, 2016

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## Recommendations

### Subjects that continue the syllabus

Business tax regime/V08G081V01944

Criminal and administrative liability in finance-taxation/V08G081V01943

### Subjects that are recommended to be taken simultaneously

Commercial law 2/V08G081V01702

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

Civil law 1. Obligations and contracts/V08G081V01301

Civil law 2. Rights in rem/V08G081V01404

Civil law 3. Family and succession/V08G081V01501

Financial and taxation law 1/V08G081V01603

Commercial law 1/V08G081V01502

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## Contingency plan

### Description

Contingency Plan to be added to the teaching guide

#### 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 Factic 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 Factic 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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