



## IDENTIFYING DATA

### Finance and Tax Law I: Institutions and Sources

Subject	Finance and Tax Law I: Institutions and Sources			
Code	P04G095V01204			
Study programme	Grado en Dirección y Gestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	2nd	1st
Teaching language	#EnglishFriendly Spanish Galician English			
Department				
Coordinator	Rodríguez Losada, Soraya			
Lecturers	Aneiros Pereira, Jaime Mosquera Pena, Juan Antonio Rodríguez Losada, Soraya			
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General description	Finance 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.			

## Skills

Code	
A1	Students will have shown they have sufficient knowledge and understanding of an area of study, starting after completion of general secondary education, and normally reaching a level of proficiency that, being mostly based on advanced textbooks, will also include familiarity with some cutting-edge developments within the relevant field of study.
A2	Students will be able to apply their knowledge and skills in their professional practice or vocation and they will show they have the required expertise through the construction and discussion of arguments and the resolution of problems within the relevant area of study.
A3	Students will be able to gather and interpret relevant data (normally within their field of study) that will allow them to have a reflection-based considered opinion on important issues of social, scientific and ethical nature.
A4	Students will be able to present information, ideas, problems and solutions both to specialist and non-specialist audiences.
A5	Students will acquire the learning skills that are required to pursue further studies with a high degree of independence.
B1	Analysis, synthesis, problem-solving, decision-making, information- and time-management skills.
B2	Organizing and planning their own professional careers in the best possible way.
B3	Ability to work in teams and in multidisciplinary environments.
B4	Commitment to ethical values and public service vocation.
B6	To put their knowledge on public management and administration into practice.
C5	To describe the structure, organization and functioning of multi-level Public Administrations, analyzing their relationship with the citizenry.
C8	To identify, interpret, plan and manage the economic and financial resources of public Administrations.
C9	To be familiar with regulatory framework and apply it to the activities carried out by Public Administrations.
C14	Ability to use the information and communication technologies (ICT) that can be applied in public management.
D1	To identify the meaning of, and to put into practice, gender perspectives in the different areas of knowledge and in one's professional practice, with the aim of contributing to the achievement of fairness and equality in society at large.
D2	To be able to communicate, both orally and in writing, in the two official languages (Spanish and Galician) and in a foreign language.
D4	To master the specific ICT techniques in their respective academic and professional fields.
D5	To acquire independent learning skills.
D6	To acquire independent learning skills.

<b>Learning outcomes</b>				
Expected results from this subject	Training and Learning Results			
Recognise the meaning and content of the financial activity as an object of knowledge of the Finance and Tax Law	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6
Identify the essential institutes of the Finance and Tax Law	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6
Describe the sources of the financial and tax legal order	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6
Integrate the national Tax Law with the International Law and the European Union Law	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6
Enumerate the different types of public income, paying special attention to taxes and its essential elements	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6
Apply the financial laws to specific situations	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6
Identify and solve real or fictitious problems with legal arguments in relation with the financial legal regime of public Administrations	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6
Use specialized databases obtaining useful information for the experts in financial and tax law	A1	B1	C5	D1
	A2	B2	C8	D2
	A3	B3	C9	D4
	A4	B4	C14	D5
	A5	B6		D6

## Contents

Topic	
FIRST PART: INTRODUCTION TO THE STUDY OF FINANCE AND TAX LAW	<ol style="list-style-type: none"> <li>1. Concept and content</li> <li>2. Principles of financial justice</li> <li>3. Sources of the Finance and Tax Law</li> <li>4. Financial power</li> <li>5. The application and interpretation of the financial rules</li> </ol>
SECOND PART: PUBLIC INCOME AND PUBLIC EXPENDITURE. SUBSIDIES	<ol style="list-style-type: none"> <li>1. The object of the financial activity. Legal aspects</li> <li>2. Public income</li> <li>3. Public expenditure. Budget Law.</li> <li>4. Subsidies</li> </ol>
THIRD PART: TAXES AND ESSENTIAL ELEMENTS	<ol style="list-style-type: none"> <li>1. Taxes and the tax obligation.</li> <li>2. Concept and types of taxes</li> <li>3. Taxpayers</li> <li>4. Quantification</li> <li>5. Extinction of the tax obligation</li> <li>6. Guarantees of the tax debt</li> </ol>

## Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	12	15	27
Programmed instruction	17	30	47

Problem solving	4	10	14
Case studies	4	15	19
Autonomous problem solving	2	9	11
Discussion Forum	2	4	6
Objective questions exam	2	10	12
Essay questions exam	2	12	14

\*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	Exhibition by the lecturer of the contents of the subject, theoretical bases and/or guidelines for doing a work, exercise or project to develop by the students. Teaching pills and videoconference class sessions are part of this methodology.
Programmed instruction	Teaching material provided to students that involves reading specialized scientific-technical documentation and that cannot be traced back to the master class methodology.
Problem solving	Activity in which problems and/or exercises related to the subject are formulated. It is usually used as a complement to the master class
Case studies	Method through which students learn to apply the appropriate legal rules to solve certain practical problems. Students must choose the correct rules and interpret them properly, for each particular situation. This contributes to show the practical importance of the subject, and helps students to develop the understanding of legal texts
Autonomous problem solving	Students are at the centre of learning, being able to solve certain problems or challenges autonomously. Professors support students on the path to the solution, as a guide or supervisor
Discussion Forum	Spaces for academic discussions that contribute to the development of the strategic critical thinking form dialogue. The professor facilitates, advises and guides to the students so that they know how to work with the appropriate sources of information.

<b>Personalized assistance</b>	
Methodologies	Description
Lecturing	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning.
Programmed instruction	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning.
Problem solving	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning.
Case studies	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning.
Autonomous problem solving	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning.
Discussion Forum	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning.

<b>Assessment</b>		Qualification	Training and Learning Results			
	Description		A1	B1	C5	D1
Case studies	In the practical classes, students will be proposed to carry out different activities, such as practical cases or problem solving or exercises. These activities will only be assessed if the student undergoes continuous assessment. In addition, the active participation of the student will be especially valued, both in the master classes and in these practical sessions	20	A2	B2	C8	D2
			A3	B3	C9	D4
			A4	B4	C14	D5
			A5	B6		D6
Objective questions exam	Short answer questions or tests shall be done by students in the continuous evaluation assessment	20	A1	B1	C5	D1
			A2	B2	C8	D2
			A3	B3	C9	D4
			A4	B4	C14	D5
			A5	B6		D6

Essay questions Final exam that features of two parts: theoretical and practical exam. exam	60	A1 A2 A3 A4 A5	B1 B2 B3 B4 B6	C5 C8 C9 C14	D1 D2 D4 D5 D6
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### Other comments on the Evaluation

The program included in this guide ("Contents") is 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.- At the beginning of the course, the students must communicate if they are going to follow the continuous assessment process. To that aim, it would be necessary to send a binding signed document.
  - 2.- 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 case studies (20%). In the final exam, the theoretical exam will carry a weight of 80% and the 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 reach the minimum 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: theoretical exam (70%) and practical exam (30%). This final exam will be different than the exam carried out by the students that follow the continuous assessment process.
  - 4.- The final exam will be held on the date and time indicated in the exam calendar for the 2021/2022 academic year, approved by the Faculty Board. The exam will be done using both Moovi platform and Campus Remoto of the University of Vigo.

#### Second call:

- 1.- Students must pass a final written 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 theoretical exam in order to take into account the qualifications obtained under the continuous assessment process. If the students do not obtain the minimum 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: theoretical exam (80%) and practical exam (20%). This final exam will be different than 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 at the first opportunity nor at the second one, are entitled to keep the qualification obtained through that system for the following academic year (2022-2023).
- 5.- The final exam will be held on the date and time indicated in the exam calendar for the 2021/2022 academic year, approved by the Faculty Board. The exam will be done using both Moovi platform and Campus Remoto of the University of Vigo.

#### FINAL CALL:

Students shall pass a one-off exam that consists of two parts: exam (70%) and written practical exam (30%).

### Sources of information

#### Basic Bibliography

- PÉREZ ROYO, F., **Derecho financiero y tributario. Parte General**, Aranzadi, 2021
- MERINO JARA, I., **Derecho financiero y tributario. Parte General. Lecciones adaptadas al EEES**, Tecnos, 2021
- MARTÍN QUERALT, J.; LOZANO SERRANO, C; TEJERIZO LÓPEZ, J.M.; y CASADO OLLERO, G., **Curso de Derecho financiero y tributario**, Tecnos, 2021
- SIMÓN ACOSTA, E. y otros, **Código Tributario**, Aranzadi, 2021

#### Complementary Bibliography

- FERREIRO LAPATZA, J.J., **Instituciones de Derecho Financiero y Tributario**, Marcial Pons, 2010
- SIMÓN ACOSTA, E. y otros, **Lo esencial del Derecho Financiero y Tributario**, Aranzadi, 2018
- PITA GRANDAL, A.M. (Coord.), **Textos y casos prácticos de Derecho Financiero y Tributario**, Marcial Pons, 1998
- CALVO ORTEGA, R. (Dir.), **Comentarios a la Ley General Tributaria**, Cívitas-Thomson Reuters, 2009
- PISTONE, P. et. al, **Fundamentals of Taxation** □ **An introduction to Tax Policy, Tax Law and Tax Administration**, IBFD, 2019

### Recommendations

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**Contingency plan**

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**Description**

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This subject is delivered online. Therefore, it is not necessary the adaptation of the methodologies neither of the proofs of evaluation in the case of a possible sanitary alert caused by the COVID- 19.

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