



IDENTIFYING DATA

Finance and Tax Law I: Institutions and Sources

Subject	Finance and Tax Law I: Institutions and Sources			
Code	P07G092V01204			
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	Barreiro Carril, María Cruz Constenla Vega, Javier Mosquera Pena, Juan Antonio Rodríguez Losada, Soraya			
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Web				
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.			
	English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.			

Training and Learning Results

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	That students have developed those learning skills needed to undertake further studies with a high degree of autonomy.
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 Ability to adapt to new situations.

Expected results from this subject

Expected results from this subject	Training and Learning Results			
	A1	B1	C5	D1
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
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

Contents

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

Planning			
	Class hours	Hours outside the classroom	Total hours
Lecturing	29	45	74
Problem solving	3	10	13
Case studies	2	7.5	9.5
Autonomous problem solving	2	9	11
Discussion Forum	2	4	6
Learning-Service	2	7.5	9.5
Objective questions exam	2	10	12
Essay questions exam	2	12	14
Systematic observation	1	0	1

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

Methodologies	
	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
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.
Learning-Service	Through this methodology, the academic curriculum is combined with the provision of a service to the community.

Personalized assistance	
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.
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.
Learning-Service	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.

Assessment			
	Description	Qualification	Training and Learning Results
Objective questions exam	Partial proof of short answers realized by the students subject to the continuous evaluation, that features of two parts: a practical (in which several practical cases shall be solved) and a theoretical part.	40	A1 B1 C5 D1 A2 B2 C8 D2 A3 B3 C9 D4 A4 B4 C14 D5 A5 B6 D6

Essay questions exam	Partial exam that features of two parts: a practical (in which several practical cases shall be solved) and a theoretical part.	40	A1 A2 A3 A4 A5	B1 B2 B3 B4 B6	C5 C8 C9 C14	D1 D2 D4 D5 D6
Systematic observation	The teaching staff, through the different activities that propose to the students that follow the continuous evaluation process (practical cases, oral exhibition of one topic, written essays, etc.), will value the active participation and quality of the interventions of each student. Tthe participation of the students in the activities organized by the area of Financial and Tax Law (courses, congresses, webinars...) will also be taken into account.	20	A1 A2 A3 A4 A5	B1 B2 B3 B4 B6	C5 C8 C9 C14	D1 D2 D4 D5 D6

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.- As established in the Assessment Regulation, the qualification and quality of teaching and the learning process of the students (approved by the Senate of the University of Vigo on April 18, 2023), the student must demonstrate the intention not to take part in the continuous evaluation system according to the procedure and on the date established by competent bodies of the Faculty.

2.-The students that follow the continuous assessment process shall be evaluated according to the previous criteria: 1º) First partial exam, which will be held halfway through the semester (40%), 2º) Second partial exam, which will be held at the end of the semester, 3º) Regular attendance, active participation in class and activities organized by the Financial and Tax Law Area (20%). In order to be able to carry out this last assessment, class attendance will be monitored.

The two partial written exams are mandatory, they will consist of a practical part and a theoretical part, both carried out within the academic period. The practical part of each of the two exams will account for 20%, while the theoretical part of each of the two exams will account for 80% of the grade. Each of these two partial exams is liberating as long as the student achieves a minimum qualification of 5 out of 10, so having passed both partial exams it will not be required to take the final exam as a requirement to pass the subject.

3.- Global assessment students: their grade will be made up of 60% of the grade obtained in the theoretical exam and 40% of the qualification obtained in the practical exam, in which all skills of the subject will be assessed. These exams will be different than the exams that will be done by the students that take part in the continuous evaluation assessment.

4.- The final exam will take place on the date, place and time specified in the official calendar approved for that purpose by the Faculty Board for the academic year 2023/2024.

The grade of the final exam will be the sum of the grades obtained according to the criteria and percentages previously established.

- Students who follow the continuous assessment system: if a student does not pass one or both of the partial continuous assessment exams throughout the semester, he/she must take the final exam corresponding to that part(s) of the subject. The final exam will have two parts: one theoretical (80% of the qualification) and one practical (20%) To pass the subject it is necessary for the students to obtain, as a minimum, a grade of 4 out of 10 in that exam. Likewise, students who have passed the two continuous assessment exams can take this final exam in case they wish to raise their grade.

- Students with global assessment: their qualification will be made up of 60% of the qualification obtained in the theoretical exam and 40% of the qualification obtained in the practical exam, both of which are different from the exams that will be done by the continuous evaluation assessment.

Second call:

1.- In the June/July exam, students who have accepted the continuous assessment system will only take final exam, which will represent 80% of their final qualification, and will consist of two parts: a practical part (20%) and a theoretical part (80%) In any case, students must achieve a minimum qualification of 4 out of 10 in the final exam in order to take into account the qualifications obtained by regular attendance, active participation in class and activities organized by the Financial and Tax Law Area (20%) If the minimum mark is not achieved, the qualification that will be reflected is the one obtained in the final exam.

2.- Students who have submitted to the continuous assessment system will retain the grade that they got for regular

attendance and active participation, exclusively for the second exam opportunity.

3.- Global assessment students: their final grade will be made up of 60% of the grade obtained in the theoretical exam and 40% of the grade obtained in the practical exam, both of which are different from the exams that will be done by the students that take part in the continuous assessment.

4.- The final assessment exam, both for continuous assessment and global assessment students, will be held on the date, time and place specified in the official calendar approved for that purpose by the Faculty Board for the academic year 2023/2024.

FINAL CALL:

Students shall pass a one-off exam that consists of two parts: exam (60%) and written practical exam (40%).

Sources of information

Basic Bibliography

PÉREZ ROYO, F., **Derecho financiero y tributario. Parte General**, Aranzadi, 2023

MERINO JARA, I., **Derecho financiero y tributario. Parte General. Lecciones adaptadas al EEES**, Tecnos, 2023

MARTÍN QUERALT, J.; LOZANO SERRANO, C; TEJERIZO LÓPEZ, J.M.; y CASADO OLLERO, G., **Curso de Derecho financiero y tributario**, Tecnos, 2023

SIMÓN ACOSTA, E. y otros, **Código Tributario**, Aranzadi, 2023

Complementary Bibliography

SIMÓN ACOSTA, E. y otros, **Lo esencial del Derecho Financiero y Tributario**, Aranzadi, 2018

FERREIRO LAPATZA, J.J., **Instituciones de Derecho Financiero y Tributario**, Marcial Pons, 2010

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

SOLER ROCH, M. T., **Tax Law in Spain**, Springer Netherlands, 2001

Recommendations

Subjects that continue the syllabus

Finance and Tax Law II: Tax Management and Taxation System/P07G092V01209

Budget Law/P07G092V01302

Electronic Tax Administration/P07G092V01407

Subjects that it is recommended to have taken before

Law: Administrative Law I/P07G092V01106