



IDENTIFYING DATA

Financial and taxation law 1

Subject	Financial and taxation law 1			
Code	V08G081V01603			
Study programme	Grado en Derecho			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish			
Department				
Coordinator	Pita Grandal, Ana María			
Lecturers	García Freiría, Mónica Pita Grandal, Ana María Ruiz Hidalgo, María del Carmen			
E-mail	apita@uvigo.es			
Web				

General description (*)O Dereito Financeiro e Tributario I é unha 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 estrutúrase en tres 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 no tres niveles de Facenda (Estado, Comunidades Autónomas e Corporacións Locais). Un segundo apartado dedica especial atención ao Dereito Orzamentario, é dicir, ao estudo xurídico do ciclo do gasto público. Por último, o terceiro apartado correspóndese coa denominada Parte xeral do Dereito Tributario, a cal se enfronta por separado ao estudo do tributo e a obrigación tributaria, á interpretación e aplicación dos tributos, ao Dereito sancionador tributario e, finalmente, á revisión dos actos administrativos tributarios, contidos todos eles cuxo coñecemento resulta imprescindible antes de abordar a Parte especial do Dereito Tributario ("Dereito Financeiro e Tributario II"), que completa a formación do alumnado no que incumbe ás materias obrigatorias de Dereito Financeiro.

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	That students know how to apply their knowledge to their work or vocation in a professional way and possess the skills that are usually demonstrated through the elaboration and defense of arguments and problem solving within their area of study. Know How
A3	That 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. Know How Know be
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 necessary to undertake further studies with a high degree of autonomy. Know be
B1	Know the role of law as a regulatory system of social relations. Know
B2	Know the different manifestations of Law in its historical evolution and in its current reality.
B3	To be able to use constitutional principles and values as a working tool for interpreting the law and developing legal dialectics.
B4	To be able to identify legal problems and approach their solution in an interdisciplinary way
C18	CE24 □ To know the model of distribution of financial power in Spain, as well as government revenue (particularly, taxes: their essential elements and enforcement procedures) and the norms governing public expenditure.
C19	CE25 □ To be able to interpret and apply the rules of the financial legal framework.

D1	Capacity for analysis and synthesis for the elaboration and defense of arguments, as well as organization, planning and use of time in situations of pressure
D3	Ability to make decisions independently, leadership skills, ability to engage in co-operative teamwork, interpersonal skills that are helpful in professional and social situations.
D4	Ability to behave ethically and with social responsibility as a citizen and as a professional, respecting diversity and multiculturalism.
D5	To be able to solve problems and interpret data from reality with their associated meanings, and to establish links with the different branches of the juridical order.

Expected results from this subject

Expected results from this subject	Training and Learning Results			
New	A1	B1	C18	D1
	A2	B2	C19	D3
	A3	B3		D4
	A4	B4		D5
	A5			

Contents

Topic	
(*)PRIMEIRA PARTE: INTRODUCCIÓN AO ESTUDO DO DEREITO FINANCEIRO.	(*)1.- O Dereito Financeiro. Concepto. 2.- As fontes do ordenamento financeiro. 3.- Os principios constitucionais de xustiza no ordenamento financeiro. 4.- O poder financeiro en España. 5.- A aplicación e interpretación das normas financeiras. 6.- O obxecto da actividade financeira. Aspectos xurídicos. 7.- A Débeda Pública.
(*)SEGUNDA PARTE: DEREITO ORZAMENTARIO	(*)8.- O Dereito Orzamentario. Concepto. Os principios orzamentarios. 9.- Contido e efectos xurídicos do Orzamento. 10.- Fases do ciclo orzamentario. Elaboración, aprobación e execución do Orzamento. 11.- O control do Orzamento.
(*)TERCEIRA PARTE: DEREITO TRIBUTARIO. PARTE XERAL.	(*)12.- Os principios constitucionais en materia tributaria. 13.- A obrigación tributaria. O tributo. 14.- Clases de tributos. 15.- O feito imponible. 16.- As obrigacións subsidiarias e accesorias. 17.- Suxeitos da obrigación tributaria. 18.- A capacidade no ámbito tributario. 19.- A cuantificación da obrigación tributaria. 20.- Réximes de determinación de bases impositibles. Cota e débeda tributaria. 21.- Extinción da obrigación tributaria. 22.- A aplicación dos tributos. A obrigación de proporcionar información á Administración tributaria. 23.- Asistencia e información aos contribuíntes. Normas comúns sobre actuacións e procedementos tributarios. 24.- O procedemento de xestión. 25.- A Inspección dos tributos. 26.- A recadación. O período executivo. 27.- Infraccións e sancións tributarias. O procedemento sancionador. 28.- A revisión de actos administrativos tributarios.

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	49	93	142
Seminars	20.5	45.5	66
Learning-Service	0	10	10
Essay questions exam	7	0	7
Systematic observation	0	0	0

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

Methodologies

Description

Lecturing	Presentation by the teacher of the contents on the subject under study, theoretical and / or guidelines for a job, exercise or project to be developed by the student.
Seminars	Activity focused on the work on a specific topic, which allows to deepen or complement the contents of the subject. They can be used as a complement to the theoretical classes.
Learning-Service	

Personalized assistance

Methodologies	Description
Lecturing	
Seminars	

Assessment

	Description	Qualification	Training and Learning Results
Learning-Service	(*)Realización de actividades que permiten a cooperación de varias materias e enfrontan aos alumnos/as, traballando en equipo, a problemas abertos. Permiten adestrar, entre outras, as capacidades de aprendizaxe en cooperación, de liderado, de organización, de comunicación e de fortalecemento das relacións persoais.	Aquellos alumnos que realicen una actividad de aprendizaje y servicio serán evaluados en el porcentaje del 20 de observación sistemática	A1 B1 C18 D1 A2 B2 C19 D3 A3 B3 D4 A4 B4 D5 A5
Essay questions exam	Final exam consisting of two parts: a practical written exam (in which the student must demonstrate the acquisition of the essential competences of the subject) and a theoretical written exam (in which different questions about the syllabus of the subject will be asked). For those students who undergo the continuous evaluation system, this test will represent 70% of the total evaluation system, this test will represent 70% of their final grade. For those students who do NOT submit to the continuous evaluation, their grade will be composed of 70% of the grade obtained in the written theoretical exam and 30% of the grade obtained in the written practical exam.	80	A1 B1 C18 D1 A2 B2 C19 D5 A3 B3 A4 B4 A5
Systematic observation	The faculty, through the different activities proposed to the students who undergo continuous assessment (case studies, oral presentation of a topic, written presentation of a paper, collaborative work in the classroom, etc.), will assess the active participation and quality of the interventions of this both in lectures and, above all, in seminars. The active participation and quality of the students who undergo continuous evaluation will represent 10% of their final grade. The participation of the students in the activities organized by the Financial and Tax Law Area will also be taken into account.	20	A1 B1 C18 D1 A2 B2 C19 D3 A3 B3 D4 A4 B4 D5 A5

Other comments on the Evaluation

The syllabus that appears in the contents section is a summarized version of the lessons that will be examined. In due time, at the beginning of the academic term, students will be provided with a more detailed syllabus with the headings that make up each lesson.

FIRST EXAM OPPORTUNITY:

1.- At the beginning of the four-month period, the student must express his/her intention to take advantage of the continuous evaluation system. To this end, the teachers of the subject will provide a document that the student must fill out and sign within a certain period of time. This document will be binding, so that the students who sign it will NOT be able, subsequently and during that academic year, to change the evaluation system. Continuous evaluation students will attend class regularly.

2.- Students who sign the document indicated in the previous point, will be evaluated according to the criteria indicated above: final exam (70%), short answer tests (20%) and active and quality participation (10%). In the final exam, the written theory exam will account for 80% of the grade and the practical exam, in writing, will account for 20%. In any case, the

student must obtain a minimum grade of 4 out of 10 in the final exam in order for the grades obtained through the continuous evaluation system to be taken into account. If this minimum grade is not achieved, the grade that will be reflected in the final exam will be the grade obtained in the final exam.

3.- Students who do not submit to the continuous evaluation will take a single final exam in which all the competencies of the subject will be evaluated and which will consist of two parts: a written theoretical exam, which will represent 70% of their final grade; and a practical and written exam (which will be different from the one taken by the students submitted to the continuous evaluation), which will represent 30% of their final grade.

4.- The final evaluation test, both for continuous and non-continuous evaluation students, will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board for the 2022/2023 academic year. Students who so wish, may voluntarily take the oral theory exam. In this case, they must inform the subject coordinator before the beginning of the final exam.

5.- WARNING for all students (with or without continuous evaluation): the student who attends only one of the tests of the final exam (written and theoretical test or written and practical test) or both tests with an insignificant participation, will be graded as NOT PRESENTED.

SECOND EXAM OPPORTUNITY:

1.- In the June/July exam there will only be one final test, which will consist of two parts: a written practical test (in which one or more practical cases will be solved) and a written theoretical test (in which different questions will be asked about the subject matter).

2.- The students who were submitted to the continuous evaluation system will keep the grade they obtained in the course and that will represent 30% of their total grade (20% of short answer tests and 10% of active participation and quality). The remaining 70% of the grade will come from the final exam. In this final exam, the theory and written exam will account for 80% of the grade and the practical exam, in writing, will account for 20%. In any case, the student must obtain a minimum grade of 4 out of 10 in the final exam in order for the grades obtained through the continuous evaluation system to be taken into account. If this minimum grade is not obtained, the grade that will be reflected in the final exam will be the grade obtained in the final exam.

3.- For those students who do NOT undergo the continuous evaluation, their grade will be composed of 70% of the grade obtained in the oral theoretical exam and 30% of the grade obtained in the written practical exam. In both tests all the competences of the subject will be evaluated. The practical written test will be different from the one taken by students subject to continuous evaluation.

4.- The final evaluation test, both for continuous and non-continuous evaluation students, will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board for the academic year 2022/2023. Students who so wish, may voluntarily take the oral theory exam. In this case, they must inform the subject coordinator before the beginning of the final exam.

WARNING for all students (with or without continuous evaluation): the student who attends only one of the tests of the final exam (written and theoretical test or written and practical test) or both tests with an insignificant participation, will be graded as NOT PRESENT.

SPECIFIC WARNING FOR STUDENTS ATTENDING THE END OF CAREER EXAMINATION: The exam of the End of Career Examination will be a written test with two parts, theoretical and practical, whose grade will make up 100% of the final grade and will evaluate all the competences of the subject. This grade will be composed of 70% of the grade obtained in the theoretical exam and 30% of the grade obtained in the practical exam. In the End of Career Examination, the continuous evaluation grade obtained by the student, if any, in the previous academic year will not be taken into account. The End-of-Course Examination will take place on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board for the academic year 2022-2023.

SPECIFIC WARNING FOR STUDENTS APPLYING TO BE EXAMINED BY TRIBUNAL (ONLY FOR STUDENTS IN THE 4th AND SUBSEQUENT MATRICULA): The exam will consist of two parts (practical and theoretical) and will be exclusively written. The dates and times of the different exam opportunities are those specified in the evaluation test calendar approved by the Faculty Board for the 2022/23 academic year.

Sources of information

Basic Bibliography

PEREZ ROYO, F., **Derecho Financiero y Tributario. Parte General**, 33ª ed., Civitas, 2023

MARTÍN QUERALT, J.; LOZANO SERRANO, C.; TEJERIZO LÓPEZ, J.M.; y CASADO OLLERO, G., **Curso de Derecho Financiero y Tributario**, 34ª ed., Tecnos, 2023

MERINO JARA, I. (Dir.), **Curso de Derecho Financiero y Tributario**, Última ed., Tecnos,

SIMON ACOSTA, E. Y OTROS, **Código Tributario**, 30ª ed., Aranzadi, 2023

SIMON ACOSTA, E y otros, **Derecho Financiero y Tributario. Parte General**, Última ed., Aranzadi,

Complementary Bibliography

FERREIRO LAPATZA, J.J., **Instituciones de Derecho Financiero y Tributario, Primera y Segunda Parte**, 1ª, Marcial Pons, 2010

PITA GRANDAL, A.Mª. (Coordinadora), **Textos y casos prácticos de Derecho Financiero y Tributario**, 2ª, Tórculo, 2001

CALVO ORTEGA, R. (Dir.), **Comentarios a la Ley General Tributaria**, 2ª, Cívitas-Thomson Reuters, 2009

PITA GRANDAL, A.Mª., **La prueba en el procedimiento de gestión tributaria**, Marcial Pons, 1998

FERNÁNDEZ LÓPEZ, R. I., **La comprobación de hechos por la Inspección de los tributos**, Marcial Pons, 1998

RUIZ HIDALGO, C., **La responsabilidad tributaria en el alzamiento de bienes**, Marcial Pons, 2009

ANEIROS PEREIRA, J., **Las sanciones tributarias**, Marcial Pons, 2005

MULEIRO PARADA, L. M., **La determinación objetiva: IRPF e IVA**, Marcial Pons, 2009

SIOTA ÁLVAREZ, M., **Analogía e interpretación en el Derecho tributario**, Marcial Pons, 2010

SESMA SANCHEZ, B., **La nulidad de las liquidaciones tributarias**, Aranzadi, 2017

FERNÁNDEZ LÓPEZ, R. I., **La imprescriptibilidad de las deudas tributarias y la seguridad jurídica**, Marcial Pons, 2017

PITA GRANDAL, A.Mª. (dir.), **Estudios sobre la financiación de los puertos**, Marcial Pons, 2017

CUBERO TRUYO, A. (dir.), **Estudios sobre el decreto-ley como fuente del Derecho Financiero y Tributario**, Aranzadi, 2016

Recommendations

Subjects that continue the syllabus

Financial and taxation law 2/V08G081V01701
 Business tax regime/V08G081V01944
 Criminal and administrative liability in finance-taxation/V08G081V01943

Subjects that are recommended to be taken simultaneously

Administrative law 2/V08G081V01503

Subjects that it is recommended to have taken before

Law: Constitutional law 1/V08G081V01103
 Law: Constitutional law 2/V08G081V01204
 Law: Theory of Law/V08G081V01102
 Administrative law 1/V08G081V01401
 Civil law 1. Obligations and contracts/V08G081V01301

Other comments

In the joint program of official studies of the Bachelor's Degree in Business Administration and Bachelor's Degree in Law will be taught in the second four-month period of the fourth year by the same professors as the Bachelor's Degree in Law.