



IDENTIFYING DATA

Financial and taxation law 2

Subject	Financial and taxation law 2			
Code	V08G081V01701			
Study programme	Grado en Derecho			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	4th	1st
Teaching language	Spanish			
Department				
Coordinator	Ruiz Hidalgo, María del Carmen			
Lecturers	Barreiro Carril, María Cruz Pita Grandal, Ana María Ruiz Hidalgo, María del Carmen Vadillo Casero, Carlos César			
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Web				
General description	The Financial "Right matter and *Tributario II" gives in 4º Course of the Degree in Right, and constitutes the designated "special Part" of the Right *tributario". His content centres in the juridical analysis of the different tributes that conform the system *tributario Spanish in the three levels of territorial organisation: state, autonomic and local. This subject tackles the study of the tributes in particular, by what is necessary that the student know the fundamental institutions of the private Right and of the public Right that allow him comprise the taxation of determinate civil agreements, mercantile, labour or officials. Besides, it is indispensable that the student have surpassed the financial "Right matter and *tributario I", of 3º Course, since the complete understanding of the subject complete with the mentioned matter.			

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
C20	CE26 □ To know the main taxes of the tax system at state, regional-autonomic and local levels.
C21	CE27 □ To be able to identify the essential elements of these taxes (taxable source of income, taxpayers, etc.), as well as to be able to apply the rules of quantification and determination of tax liabilities.
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			
Know, interpret and apply the regulatory norms of the system *tributario Spanish	A1	B1	C20	D1
	A2	B2	C21	D3
	A3	B3		D4
	A4	B4		D5
	A5			

Contents

Topic	
I.- INTRODUCTION.	1.- The system *tributario Spanish. Historical evolution. Current situation.
II.- DIRECT TAXES.	2.- Income tax of the Physical People. 3.- Imposed on Societies. 4.- Income tax of the No Resident. 5.- Imposed on the Heritage. 6.- Imposed on Successions and Donations.
III.- INDIRECT TAXES.	7.- Imposed on Transmissions *Patrimoniales Onerous and Juridical Acts Documented. 8.- Imposed on the Value Added. 9.- Special taxes. 10.- Other indirect taxes.
IV.- TRIBUTES OF THE AUTONOMOUS COMMUNITIES.	11.- Own tributes. 12.- Tributes yielded.
V.- IMPOSED OF THE LOCAL CORPORATIONS.	13.- Imposed on Goods Real estates. 14.- Imposed on Economic Activities. 15.- Imposed on Vehicles of Mechanical Traction. 16.- Imposed on Installations, Constructions and Works. 17.- Imposed on the Increase of Value of the Terrains of Urban Nature.

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	33	32	65
Seminars	12	35	47
Project based learning	0	15	15
Essay questions exam	6	17	23
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	Exhibition by part of the professor of the contents on the matter object of study, theoretical bases and/or guidelines of a work, exercise or project to develop by the student.
Seminars	Activities focused to the work on a specific subject, that allow to deepen or complement the contents of the matter. Can employ as I complement of the theoretical classes
Project based learning	Realisation of activities that allow the cooperation of several subjects and confront to the students/ace, working in team, to open problems. They allow to train, between others, the capacities of learning in cooperation, of leadership, of organisation, of communication and of strengthening of the personal relations.

Personalized assistance

Methodologies	Description
Lecturing	They will attend and they will resolve doubts of the students respect of the contents, activities and/or exercises that had been proposed to purchase the competitions pursued. The sessions of *tutorización will be able to make by telematic means (email or videoconference) under the modality of *concertación previous.

Seminars	They will attend and they will resolve doubts of the students respect of the contents, activities and/or exercises that had been proposed to purchase the competitions pursued. The sessions of *tutorización will be able to make by telematic means (email or videoconference) under the modality of *concertación previous.
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Assessment							
	Description	Qualification	Training and Learning Results				
Project based learning	Realisation of activities that allow the cooperation of several subjects and confront to the students/ace, working in team, to open problems. They allow to train, between others, the capacities of learning in cooperation, of leadership, of organisation, of communication and of strengthening of the personal relations.	Se calificará conjuntamente con la asistencia y participación en el 20A de la nota	A1	B1	C20	D1	
			A2	B2	C21	D3	
			A3	B3		D4	
			A4	B4		D5	
			A5				
Essay questions exam	2 Proofs that consists of two parts: a practice written (in which the student will have to resolve one or several practical cases), and a theorist written (in which they will formulate distinct questions on the *temario of the matter). For the students that subject to the system of continuous evaluation each proof will represent 40% of his final note. For the students that do not subject to the system of continuous evaluation, his qualification will be integrated by 70% of the qualification obtained in the examination *técnico oral and 30% by the qualification obtained in the practical examination writing, being this last different to the that make the students of continuous evaluation.	40 40	A1	B1	C20	D1	
			A2	B2	C21	D3	
			A3	B3		D4	
			A4	B4		D5	
			A5				
Systematic observation	Attentive perception, rational, scheduled and systematic to describe and register the demonstrations of the behaviour of the students.	20	A1	B1	C20	D1	
			A2	B2	C21	D3	
			A3	B3		D4	
			A4	B4		D5	
			A5				

Other comments on the Evaluation

The *temario that appears in the section of contents constitutes a version *resumida of the lessons that will be object of examination. Conveniently, to the beginning of the academic course, will provide him to the students a *temario more detailed with the epigraphs that conform each lesson.

FIRST OPPORTUNITY OF EXAMINATION:

1.- As it establishes in the Regulation of Evaluation, the qualification and the quality of the teaching and of the process of learning of the *estudiantado (approved by the *Claustro of the University of Vigo on 18 April 2023), the/the student/to will have to manifest his intention of not to receive to the system of continuous evaluation according to the procedure and in the date established by the competent organs of the Centre.

2.- The/the student/to that receive to the system of continuous evaluation will be evaluated according to the following criteria: 1º) First partial proof, that will make to half of *cuatrimestre (40%), 2º) Second partial proof, that will make at the end of the *cuatrimestre (40%), 3º) regular Assistance, active participation in class and activities organised by the Area of Financial Right and *Tributario (20%). To the effects to be able to make this last evaluation will control the assistance to class. The two partial proofs written are compulsory, will consist of a practical part and another theorist, made both in period *lectivo. The practical part of each one of the two proofs will suppose 20%, whereas the theoretical part of each one of the two proofs will suppose 80% of the qualification. Each one of these two partial proofs is *liberatoria whenever the/the student/to scope a minimum qualification of 5 on 10, so that #prpers having surpassed both proofs will not be forced to make the examination or final proof, like requirement to surpass the matter.

3.- The/the students/ace of global evaluation: his qualification will be integrated by 70% of the qualification obtained in the theoretical examination writing and 30% of the qualification obtained in the practical examination writing, being both different to the that make the/the students/ace of continuous evaluation, in which they will evaluate him of all the competitions.

4.- The final examination will make in the date, place and hour specified in the official calendar approved to such effect by the Board of Faculty for the academic course 2023/2024. Likewise, the/the students/ace

that like this wish it can opt by the *exa*men theoretical oral. They will have to communicate it to the coordinator/to of the matter the same day, before the examination. The note of the final examination will be the sum of the notes obtained according to the criteria and percentages previously established. -Students that follow the system continuous evaluation: The/the student/to will have to make, of compulsory form, a corresponding final examination to the matter that have not surpassed in one or in both proofs of continuous evaluation made along the *cuatrimestre. The final examination will have two parts: a theoretical proof (that it will be able to be written or oral, to election of the students, and that will represent 80% of the qualification), and a practical proof (that it will suppose 20% of the qualification). To surpass the matter is necessary that the students obtain, like minimum, a qualification of 4 on 10 in said final examination. Likewise, to this final examination will be able to *concurrir the students that have surpassed the two proofs of continuous evaluation made during the *cuatrimestre in case that it wish to go up note. -Students with global evaluation: his qualification will be integrated by 70% of the qualification obtained in the theoretical examination (that it will be able to be oral or writing to election of the students) and 30% of the qualification obtained in the practical examination writing, being both different to the that make the/the students/ace of continuous evaluation. &*nbsp;SECOND OPPORTUNITY OF EXAMINATION:&*nbsp;1.- In the examination of June/July, the/the student/to that received to the system of continuous evaluation only will make a final proof, that will represent 80% of his final qualification, and that will consist of two parts: a practice written (in which it will resolve one or several practical cases, and that will suppose 20% of the corresponding qualification to the final proof) and a theoretical -that it will be able to written or oral to election of the students- (in which they will formulate distinct questions on the *temario of the matter, and that will suppose 80% of the corresponding qualification to the final proof).&*nbsp;Anyway, the/the student/to will have to reach a minimum qualification of 4 on 10 in the final proof so that they take him into account the qualifications obtained by regular assistance, active participation in class and activities organised by the Area of Financial Right and *Tributario (20%). Of not reaching this minimum note, the qualification that will reflect in the record will be the obtained in the final examination.&*nbsp;2.- The/ace students/ace that subjected to the system of continuous evaluation will conserve, exclusively for the second opportunity of examination, the note that had obtained by regular assistance and active participation.&*nbsp;3.- For the/ace students/ace of global evaluation, his final qualification will be integrated by 70% of the qualification obtained in the theoretical examination -that it will be able to be written or oral to election of the students, after communicating it to the coordinator/to of the matter the same day, before the examination- and 30% of the qualification obtained in the practical examination writing, being both different to the that make the/ace students/ace of continuous evaluation. 4.- The final proof, so much for the/the students/ace of continuous evaluation as of global evaluation, will make in the date, place and hour specified in the official calendar approved to such effect by the Board of Faculty for the academic course 2023/2024.&*nbsp;Likewise, the/the students/ace that like this wish it can opt of voluntary form by the oral theoretical examination. They will have to communicate it to the/the coordinator to the coordinator or coordinator of the matter the same day before the examination.&*nbsp;SPECIFIC WARNING FOR THE/ACE STUDENTS/ACE THAT *CONCURRAN To THE ANNOUNCEMENT OF END OF CAREER: In the examination of End of Career the final note will be integrated by 70% of the qualification obtained in the theoretical examination and 30% of the qualification obtained in the practical examination, both writings. The examination of End of Career will make in the date, place and hour specified in the official calendar approved to such effect by the Board of Faculty.&*nbsp;&*nbsp;SPECIFIC WARNING FOR THE/ACE STUDENTS/ACE THAT REQUEST TO BE EXAMINED BY COURT (ONLY FOR STUDENTS THAT FIND IN 4ª ENROLS And FOLLOWING): The examination will consist of two parts (practical and theoretical) and will be exclusively writing. The dates and schedules of the different opportunities of examination are the specified in the calendar of proofs of evaluation approved by the Board of Faculty for the academic course 2023/2024.

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**, 16ª ed, Tecnos, 2023

Código Tributario, 28ª ed., Thomson-Reuters Aranzadi, 2023

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, 2023

Complementary Bibliography

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

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

Other comments

In the conjoint Program of official studies of Degree in Administration of Companies and Degree in Right gives in the 1º *cuatrimestre of 5º Course by the same *profesorado that in the *Grao in Right.
