



## 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	Constenla Vega, Javier Rodríguez Losada, Soraya			
E-mail	soraya.losada@uvigo.es			

#### Web

**General description** Financial and Tax Law is a subject that aims to study the legal regulation of public income and expenditures, as well as the legal relationships that arise between the Administration and individuals. The subject of study is structured into three main sections. Firstly, the first section serves as an introduction to the study of Financial Law, highlighting the analysis of the sources of this legal branch and financial power at the three levels of the Treasury (State, Autonomous Communities, and Local Corporations), the interpretation and application of taxes. The second section corresponds to the analysis of public income and expenditures. The third part is known as the General Part of Tax Law, which involves the study of the tax and tax obligation and its essential elements.

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			
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"> <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>
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### 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
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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 A2 A3 A4 A5	B1 B2 B3 B4 B6	C5 C8 C9 C14	D1 D2 D4 D5 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. The 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.

1.-As established in the Regulation on the evaluation, qualification and quality of teaching and the student learning process (approved by the Senate of the University of Vigo on April 18, 2023), the student must express his/her intention not to benefit from the continuous evaluation system in accordance with the procedure and on the date established by the competent bodies of the Center. In the event that the Center does not determine a specific date, it will be indicated by the teachers on the first day of class.

2.- The student who accepts the continuous evaluation system will be evaluated according to the following criteria: 1st) First partial test, will be carried out in the middle of the semester (40%), 2nd) Second partial test, will be carried out at the end of the semester (40%), 3rd) Regular attendance, active participation in class and activities organized by the Financial and Tax Law Area (20%). For the purposes of being able to carry out this last evaluation, class attendance and active participation will be controlled.

The two written partial tests are mandatory, both carried out during the school term. Each of these two partial tests is liberating as long as the student achieves a minimum grade of 5 out of 10, so that having passed both tests students will not be obliged to take the final exam or test, as a requirement to pass the subject. If a student only passes one of the two tests, the grade obtained is maintained for both the first and second exam opportunities. The student must take the exam of the subject not passed.

3.- Global evaluation students: their grade will be made up of 100% of the grade obtained in the written exam, which will be different from that taken by continuous evaluation students. In the global assessment exam they will be evaluated on all competencies.

4.- The first and second opportunity final exam will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board for the 2024/2025 academic year.

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

-Students who follow the continuous evaluation will have to pass the partial tests with a minimum grade of 5 out of 10, and otherwise they must be examined on the first or second opportunity of the subject not passed, and on the part(s) not passed. A student must achieve the minimum grade of 5 out of 10. The grade obtained for attendance, participation in class and in activities organized by the Financial and Tax Law Area will be added to the weighted grade of both tests.

If the two partial tests are not passed with the minimum grade of 5 out of 10, the subject will be deemed not passed and the minutes will reflect only the grade obtained for attendance, active participation in class and activities organized by the Financial and Tax Law area.

Likewise, students who have passed the two continuous evaluation partial tests carried out during the semester will be allowed to attend the first and second chance exams to raise their grade.

-Students with global evaluation: their grade will be made up of 100% of the final exam, being different from that taken by continuous evaluation students.

## **SPECIFIC WARNING FOR STUDENTS WHO ATTEND THE END OF DEGREE CALL:**

In the End of Degree exam, the final grade will be made up of 100% of the grade obtained in the written exam.

The End of Degree exam will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board.

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### **Sources of information**

#### **Basic Bibliography**

PÉREZ ROYO, F., **Derecho financiero y tributario. Parte General**, Aranzadi, 2024

MERINO JARA, I., **Derecho financiero y tributario. Parte General. Lecciones adaptadas al EEES**, Tecnos, 2024

MARTÍN QUERALT, J.; LOZANO SERRANO, C; TEJERIZO LÓPEZ, J.M.; y CASADO OLLERO, G., **Curso de Derecho financiero y tributario**, Tecnos, 2024

SIMÓN ACOSTA, E. y otros, **Código Tributario**, Aranzadi, 2024

#### **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

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### **Recommendations**

#### **Subjects that continue the syllabus**

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

Budget Law/P07G092V01302

Electronic Tax Administration/P07G092V01407

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

Law: Administrative Law I/P07G092V01106