

Finance and Taxation Law I

Code: 102223
ECTS Credits: 6

| Degree | Type | Year | Semester |
|-------------|------|------|----------|
| 2500786 Law | OB | 3 | 1 |

Contact

Name: José Antonio Fernández Amor
Email: JoseAntonio.Fernandez@uab.cat

Use of languages

Principal working language: catalan (cat)
Some groups entirely in English: No
Some groups entirely in Catalan: Yes
Some groups entirely in Spanish: Yes

Teachers

José Martínez-Carrasco Pignatelli
Angel Baena Aguilar
Miguel Angel Sánchez Huete
Juan Ramon Perez Tena
Zuley Fernández Caballero

Prerequisites

It is recommended that the contents and competencies of the Administrative Law I and II subjects be assumed.

Objectives and Contextualisation

The subject of financial and tax law I is part of the set of disciplines that aim to provide the student with the neces
The specific objectives of the subject are, on the one hand, the study and

In this line, a complete vision of the structured tax system will be given around the concepts of direct and indirect
activity of public entities with special incidence on budgetary law must be addressed.

Skills

- Apprehending the necessary mechanisms in order to know, assess, and apply the legislative reforms as well as to follow the changes produced in a concrete subject.
- Demonstrating a sensible and critical reasoning: analysis, synthesis, conclusions.
- Memorising and utilising legal terminology.

Learning outcomes

1. Applying the legal, financial and tax standards.
2. Demonstrating a sensible and critical reasoning: analysis, synthesis, conclusions.
3. Describing the structure of the tax-legal system.
4. Using financial and tax terminology.

Content

The following topics will be developed:

- I.- Introduction to financial law.
- II. - Regulation of public revenues.
- III. - The Tax. Concept and classes.
- IV. - The tax system.

This set of topics will be detailed for each teacher at the beginning of the course.

Methodology

The teaching methodology is based on students work with de main goal of getting needed competences for understanding and applying the law which is studied. Teachers are going to hold students in this task and is going to provided necessary tools as well in order to get competences with success. The development of the subject and the students formation is based in the next kind of activities:

1.- Teach-directed activities:

Theoretical classes: Teachers are going to explain the essential and basic principles for understanding the legal and jurisprudential frame.

Practical classes: Teachers and students solve the tax basic problems with the completion of practical cases. The comprehension and critical application of the law and jurisprudence related with the topics taught in theoretical classes is the base of this task. These activities may be a plurality of actions as such activities of debate on the thematic given based on the reality and group work in classroom on recommended materials

2.- Supervised activities:

Tutorials

3.- Autonomous activities:

The students must organize their time and effort autonomously, both individually as in groups. It involves activities such as search of appropriate literature and jurisprudence for the resolution of practical cases, exercises proposed by teachers, study activity by overcoming the evaluation tasks and consultations in tutorial to the teachers.

Activities

| Title | Hours | ECTS | Learning outcomes |
|---|-------|------|-------------------|
| Type: Directed | | | |
| Practical classes: commentaries of sentences and norms, practical cases and conceptual maps | 21.5 | 0.86 | 1, 2 |
| Theoretical classes | 21.5 | 0.86 | 2, 3, 4 |
| Type: Supervised | | | |
| Tutorials | 7 | 0.28 | 1, 2 |
| Type: Autonomous | | | |
| Research of literature, readings, study and essays. | 95 | 3.8 | 1, 2, 3, 4 |

Evaluation

The students will pass the subject if they carry out these assessment exercises:

1st: exam, value of 2'5 points

2nd: practical cases, value of 2'5 points

3rd summary examination, value of 5 points

It will get the final mark adding the points got but this requires two conditions: first, it is necessary to make each assessment and to get 2'5 point minimum in the last one. Otherwise, the subject will not be overcome and it will be necessary to make a recovery examination about all lessons. The student will be able to get 5 points maximum with this last test.

Both the summary examination as the recovery examination will be done following academic calendar. Assessments 1 and 2 will be done following the professors team calendar or programme which will be showed through the Virtual Campus at the beginning of class activity. The programmed days for assessments 1 and 2 could be changed for major force reasons or with a warning well in advance.

The students will be able to apply for a teacher tutorial in regards the evaluation items in order to get a proper progress of subject.

Evaluation activities

| Title | Weighting | Hours | ECTS | Learning outcomes |
|--|------------|-------|------|-------------------|
| Exam | 2'5 points | 1.5 | 0.06 | 1, 2, 3, 4 |
| Solving of practice cases | 2'5 points | 1.5 | 0.06 | 1, 2, 3, 4 |
| Summary examination or, if need be, recovery examination | 5 points | 2 | 0.08 | 1, 2, 3, 4 |

Bibliography

Recommended handbooks (last edition):

ALVAREZ MARTÍNEZ, Joaquín: *Manual de Derecho tributario. Parte especial*, Ed. Aranzadi.

CALVO ORTEGA, Rafael.: *Curso de Derecho financiero. Derecho Tributario (parte general)*, ed. Civitas.

CAZORLA PRIETO, Luís. María.: *Derecho financiero y tributario. Parte general*, ed. Aranzadi.

ESEVERRI MARTINEZ, Ernesto: *Derecho tributario: parte general*, ed. Tirant lo Blanch.

FERREIRO LAPATZA Juan José: *Curso de Derecho Financiero Español: instituciones*, ed. Marcial Pons.

FERREIRO LAPATZA, Juan José (i d'altres): *Curso de Derecho Tributario. Parte especial*, ed. Marcial Pons.

MARTÍN QUERALT Juan, LOZANO SERRANO, Carmelo, CASADO OLLERO, Gabriel, y TEJERIZO LÓPEZ, José Manuel,: *Curso de Derecho Financiero y Tributario*, ed. Tecnos.

MARTÍNEZ-CARRASCO PIGNATELLI, José Miguel: *Derecho financiero y tributario I*, ed. Reus.

MARTÍNEZ LAGO, Miguel Ángel; GARCÍA DE LA MORA, Leonardo: *Lecciones de Derecho Financiero y Tributario*, ed. Reus.

MENÉNDEZ MORENO, Alejandro. (dir.): *Derecho financiero y Tributario. Parte General*, ed. Lex Nova.

MERINO JARA, Isaac (dir): *Derecho financiero y tributario. Parte General*, ed. Tecnos.

PEREZ ROYO, Fernando: *Derecho Financiero y Tributario. Parte General*, ed. Civitas.

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