

**Finance and Taxation Law II**

Code: 102222  
ECTS Credits: 9

Degree	Type	Year	Semester
2500786 Law	OB	3	2

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

### Contact

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### 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  
Miguel Angel Sánchez Huete  
Juan Ramon Perez Tena  
Zuley Fernández Caballero

### Prerequisites

It is convenient to manage Administrative Law and Financial and Tax Law I skills.

### Objectives and Contextualisation

The subject of Financial and Tax Law II is part of the set of disciplines that aim to provide students with the legal bases necessary to obtain a complete overview of the financial activity of public administrations.

The general theory of taxes is studied in order to describe the legal regime of the different obligations that make up the tax relationship. The subject is completed with the procedures typical of the tax phenomenon: procedure of management, inspection and collection. The sanctioning aspect of this part of public law is also subject to treatment along with its procedure. Finally, the different procedures that aim to review administrative and jurisdictional administrative and tributary acts must be addressed.

### Competences

- 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.
- Arguing and laying the foundation for the implementation of legal standards.
- Identifying the underlying conflicts of interest in disputes and real cases.
- Mastering the computing techniques when it comes to obtaining legal information (legislation databases, jurisprudence, bibliography...) and in data communication.

- Memorising and utilising legal terminology.
- Students must be capable of demonstrating a critical awareness of the analysis of the legal system and development of legal dialectics.
- Students must be capable of demonstrating the unitary nature of the legal system and of the necessary interdisciplinary view of legal problems.

## Learning Outcomes

1. Applying the ICT when solving tax-legal matters.
2. Applying the legal, financial and tax standards.
3. Applying the tax-legal legislation and the doctrine of the Economic-Administrative Tribunal.
4. Assessing the group of legal tax standards and its legislative changes.
5. Describing the tax issues in the framework of the general legal system.
6. Enumerating the rules of interpretation for the tax-legal standards.
7. Expressing a critical conscience on the debate developed in the tax-legal framework.
8. Identifying the rules of implementation of the tax-legal standards.
9. Specifically identifying the structure of the tax-legal system.
10. Suggesting solutions to conflicts in tax-legal matters.
11. Using financial and tax terminology.

## Content

During the semester the following lessons will be developed

I.- General theory of tax.

II.- The tax obligations: legal regime.

III.- Procedures for the application of taxes: management, inspection and collection.

IV.- Legal regime of infractions and tax sanctions.

V.- The tax review: the administrative claim.

The teacher will specify their content at the beginning of the course.

## Methodology

The teaching methodology and the evaluation may undergo some modifications depending on the restrictions on attendance imposed by the health authorities.

Subject teaching activity will be a mix for the first four months period: theoretical classes will be online and seminars will be face-to-face.

The teaching methodology is based on students work with the 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 provide 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	55	2.2	3, 1, 2, 5, 8, 7, 10
Theoretical classes	55	2.2	5, 6, 9, 8, 11, 4
Type: Supervised			
Tutorials	9.4	0.38	3, 1, 2, 5, 9, 8, 7, 10, 4
Type: Autonomous			
Search of texts, readings, study and essays	100	4	3, 1, 2, 5, 9, 8, 7, 10, 11, 4

## Assessment

The students will pass the subject if they carry out these assessments 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 proper progress of subject.

A student that copies or tries to copy during an assessment will get a 0 mark for the subject and will lose any right to a reassessment. A student handing a practice exercise under suspicion of fraud or could not justify the arguments of his exercise, will get a 0 mark, and will receive a warning. In case of repeating this behaviour, the student will fail the subject with 0 mark and will lose any right to a reassessment.

A student who cheats or tries to cheat in an exam will be given a 0. A student who submits a paper or a practical exercise in which evidence of plagiarism can be identified will be given a 0 and will receive a warning.

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Exam	2'5 points	1.3	0.05	3, 2, 5, 6, 9, 8, 10, 11, 4
Solving of practice cases	2'5 points	1.3	0.05	3, 1, 2, 5, 9, 8, 7, 10, 4
Summary examination or, if need be, recovery examination	5 points	3	0.12	3, 1, 2, 5, 6, 9, 8, 7, 10, 11, 4

## Bibliography

Recommended handbooks:

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 LAGO, Miguel Angel; 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.

TEACHER'S PROGRAM GUIDE

[HTTP://WWW.AEAT.ES](http://www.aeat.es)