

Finance and Taxation Law II

Code: 102222
ECTS Credits: 9

| Degree | Type | Year | Semester |
|-------------|------|------|----------|
| 2500786 Law | OB | 3 | 2 |

Contact

Name: José Antonio Fernandez Amor
Email: joseantonio.fernandez@uab.cat

Use of Languages

Principal working language: spanish (spa)
Some groups entirely in English: No
Some groups entirely in Catalan: No
Some groups entirely in Spanish: Yes

Teachers

Dolors Arias Abellan
Montserrat Pereto Garcia
Miguel Angel Sanchez Huete
Carmen Ana Jover Diaz
Juan Ramon Perez Tena
Zuley Fernandez Caballero
Maria Blanca Bosch Fernandez

Prerequisites

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

The teaching activity will be developed in accordance with the following distribution of teaching staff:

Group 1, tutor: Miguel Àngel Sánchez Huete. Seminar 1: Miguel Àngel Sánchez Huete. Seminar 2: Zuley Fernández Caballero. Seminar 3: José Antonio Fernández Amor. Language: Catalan.

Group 2, tutor: Montserrat Peretó García, Seminar 1: Montserrat Peretó García. Seminar 2: María Blanca Bosch Fernández. Seminar 3: Miguel Àngel Sánchez Huete. Language: Catalan.

Group 51, tutor: José Antonio Fernández Amor. Seminar 1: José Antonio Fernández Amor. Seminar 2: Juan Ramón Pérez Tena. Seminar 3. Carmen Ana Jover Díaz. Language: Spanish.

BAM+Law, tutor: María Dolores Arias Abellán. Seminar 1: Zuley Fernández Caballero. Seminar 2: Montserrat Peretó García. Language: Spanish.

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 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.

Seminars: 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. The attendance to these seminars is compulsory.

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.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Activities

| Title | Hours | ECTS | Learning Outcomes |
|--|-------|------|-----------------------------------|
| Type: Directed | | | |
| Seminars to complet different task like commentaries of sentences and norms, practical cases and conceptual maps | 19.5 | 0.78 | 3, 1, 2, 5, 8, 7, 10 |
| Theoretical classes | 39 | 1.56 | 5, 6, 9, 8, 11, 4 |
| Type: Supervised | | | |
| Tutorials | 11.4 | 0.46 | 3, 1, 2, 5, 9, 8, 7, 10, 4 |
| Type: Autonomous | | | |
| Assessment | 5 | 0.2 | 3, 1, 2, 5, 6, 9, 8, 7, 10, 11, 4 |
| Search of texts, readings, study and essays | 145.5 | 5.82 | 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 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 | 2 | 0.08 | 3, 1, 2, 5, 6, 9, 8, 7, 10, 11, 4 |

Bibliography

Recommended handbooks:

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

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

CALVO ORTEGA, Rafael y CALVO VERGEZ, Juan: *Curso de Derecho Financiero. Derecho tributario. Parte general y parte especial. Derecho Presupuestario*. Ed. Civitas/Thomson Reuters, <https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F230>

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

CAZORLA PRIETO, Luis María: *Derecho financiero y tributario. Parte General*. Ed. Civitas/Thomson Reuters, <https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F106>

ESEVERRI MARTÍNEZ, 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 (y otros): *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 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.

MENÉNDEZ MORENO, Alejandro: *Derecho financiero y tributario. Parte General. Lecciones de Cátedra*, Ed. civitas/Thomson Reuters,
<https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F126>

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

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

PÉREZ ROYO, Fernando y CARRASCO GONZÁLEZ, Francisco M.: *Derecho financiero y tributario*, Ed. Civitas/Thomson Reuters,
<https://proview-thomsonreuters-com.are.uab.cat/title.html?redirect=true&titleKey=aranz%2Fmonografias%2F105>

Links:

<https://www.agenciatributaria.es/>

<https://atc.gencat.cat/ca/inici>

Software

The subject does not require any specific software.