

Degree	Type	Year
2500786 Law	OB	3

## Contact

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## Teachers

Montserrat Pereto Garcia

Miguel Angel Sanchez Huete

Juan Ramon Perez Tena

Zuley Fernandez Caballero

## Teaching groups languages

You can view this information at the [end](#) of this document.

## 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: José Antonio Fernández Amor, Seminar 1: José Antonio Fernández Amor. Seminar 2: to be determined. Seminar 3: to be determined . Language: Catalan.

Group 2, tutor: Montserrat Peretó García, Seminar 1: Montserrat Peretó García. Seminar 2: María Blanca Bosch Fernández. Seminar 3: to be determined. Language: Catalan.

Group 51, tutor: Juan Ramón Pérez Tena. Seminar 1: Juan Ramón Pérez Tena. Seminar 2: Andrés Fernández . Seminar 3. to be determined. Language: Spanish.

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

The documentation of the subject will be taught taking into account the perspective of the Sustainable Development Goals.

## 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.

## Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Seminars to complete different task like commentaries of sentences and norms, practical cases and conceptual maps	22	0.88	1, 2, 3, 5, 7, 8, 10
Theoretical classes	41.5	1.66	4, 5, 6, 8, 9, 11
Type: Supervised			
Tutorials	11	0.44	1, 2, 3, 4, 5, 7, 8, 9, 10
Type: Autonomous			
Search of texts, readings, study and essays	145.9	5.84	1, 2, 3, 4, 5, 7, 8, 9, 10, 11

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.

## Assessment

## Continuous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Exam	2'5 points	1.3	0.05	2, 3, 4, 5, 6, 8, 9, 10, 11
Solving of practice cases	2'5 points	1.3	0.05	1, 2, 3, 4, 5, 7, 8, 9, 10
Summary examination or, if need be, recovery examination	5 points	2	0.08	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11

The Subject is assessed using two different methods:

The CONTINUOUS ASSESSMENT which comprises four assessment exercises:

1st: exam, worth 2'25 points

2nd: practical cases, worth 2'25 points

3rd: summary examination, worth 5 points

4th: Attendance, participation and handing over of activities in the seminars, worth 0.5 points.

The final mark will be obtained by adding up the points obtained, but this requires two conditions: firstly, it is necessary to pass each evaluation and to obtain at least 2'5 points in the 3rd evaluation. Otherwise the subject will not be passed and it will be necessary to re-examine all the lessons. The student will be able to obtain a maximum of 5 points in this last examination.

Both the summary examination and the recovery examination will be held according to the academic calendar. Assessments 1 and 2 will be carried out according to the calendar or programme of the team of professors that will be displayed on the Virtual Campus at the beginning of the teaching activity. The programmed days for assessments 1 and 2 could be changed for reasons of force majeure or with sufficient warning.

Students will be able to request a teacher tutorial on the assessment items in order to make proper progress in the subject.

A student who cheats or attempts to cheat in an examination will receive a mark of 0. A student who submits an assignment or practical where there is evidence of plagiarism will receive a mark of 0 and a warning.

The SINGLE ASSESSMENT is optional and will be subject to any requirements and conditions imposed by Faculty rules. The completion of any assessment which is part of the CONTINUOUS ASSESSMENT will be the student's renunciation of the SINGLE ASSESSMENT and will follow the first method of assessment.

The exercises included in this modality will be held on the day fixed by the Faculty for the examination or for the 3rd assessment. The individual assessment gathers the following evidences:

1st. a test worth 4 out of 10 points

2nd: practical case. This exercise will be given to the students beforehand and the solution will be given to the professor on the day of the individual assessment. Grade 2 out of 10

3rd: Theoretical exam. The student will answer several theoretical questions. Score: 4 out of 10

In case, the same system and exam will be used for continuous assessment.

The student will be assessed provided that he/she has carried out a set of activities whose weight is equivalent to a minimum of 2/3 of the total grade for the subject. If the value of the activities carried out does not exceed this limit, the teacher of the subject may consider the student as not assessable. In the case of a single evaluation, the same criterion of not evaluable as for the continuous evaluation will be applied.

## Bibliography

Recommended handbooks:

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, ORÓN MORATAL, Germán: *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 and CARRASCO GONZÁLEZ, Francisco M.: *Derecho Financiero y Tributario. Parte General*, ed. Civitas.

PÉREZ ROYO, Fernando and 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.

## Language list

Name	Group	Language	Semester	Turn
(TE) Theory	1	Catalan	second semester	morning-mixed
(TE) Theory	2	Catalan	second semester	morning-mixed

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(TE) Theory	51	Spanish	second semester	afternoon
(TE) Theory	70	Catalan	first semester	morning-mixed

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PROVISIONAL