

Degree	Type	Year
Law	OB	3

Errata

Teachers: Professor Esther Virgili Moreno has joined the teaching team of the subject (Esther.Virgili@uab.cat).

Prerequisites: Professor Sonia Ubago Martín replaces Professor Adela Martín Márquez in Seminar 3 of Group 51.

Contact

Name: Miguel Angel Sanchez Huete

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Teachers

Montserrat Pereto Garcia

Angel Baena Aguilar

Miguel Angel Sanchez Huete

María del Carmen Jover Sancho

Juan Ramon Perez Tena

Zuley Fernandez Caballero

Maria Blanca Bosch Fernandez

Andres Fernandez Naranjo

Teaching groups languages

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

Prerequisites

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

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

Group 1, tutor Angel Baena Aguilar, Seminari 1, Angel Baena Aguilar, Seminari 2 Miguel Ángel Sánchez Huete, Seminari 3 Andrés Fernández Naranjo.

Group 2, tutor Montserrat Peretó García, Seminar 1 Montserrat Peretó García, Seminar 2 Miguel Ángel Sánchez Huete, Seminar 3 Zuley Fernández Caballero.

Group 51, tutor Ester Virgili Moreno, Seminary 1 Ester Virgili Moreno, Seminary 2 Andrés Fernández Naranjo, Seminary 3 Adela Martín Márquez.

ADE+Law, tutor Miguel Ángel Sánchez Huete, Seminar 1 Miguel Ángel Sánchez Huete, Seminar 2, Andrés Fernández Naranjo.

The teaching 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 I is part of the set of disciplines that aim to provide the student with the necessary legal bases to obtain a complete view of the financial activity of Public Administrations.

The specific objectives of the subject are, on the one hand, the study and analysis of the current legal regime of public revenues. Special attention must be paid to those of a tax nature. In this line, a complete vision of the structured tax system will be given around the concepts of direct and indirect taxation. On the other hand, the legal regime surrounding the expenditure activity of public entities with special incidence on budgetary law 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.
- Demonstrating a sensible and critical reasoning: analysis, synthesis, conclusions.
- Memorising and utilising legal terminology.
- Students must be capable of producing initiative, creative and innovative knowledge, as well as new ideas.

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. Students must be capable of producing initiative, creative and innovative knowledge, as well as new ideas.
5. Using financial and tax terminology.

Content

The following topics will be developed:

I.- Introduction to financial law.

II.- Regulation of public revenues.

III.- Tax. Concept and classes.

IV.- The tax system.

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

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Seminars: commentaries of sentences and norms, practical cases and conceptual maps	22	0.88	1, 2, 4
Theoretical classes	22	0.88	2, 3, 5
Type: Supervised			
Tutorials	6	0.24	1, 2
Type: Autonomous			
Assessment	0	0	1, 2, 3, 4, 5
Research of literature, readings, study and essays.	95	3.8	1, 2, 3, 5

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 of the course will be face-to-face.

Participation in seminars will have an important role in the teaching. These seminars will be spaces for the participation and active work of the students so your attendance will be mandatory

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.

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

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	1.5	0.06	1, 2, 3, 5
Solving of practice cases	2'5 points	1.5	0.06	1, 2, 3, 4, 5
Summary examination or, if need be, recovery examination	5 points	2	0.08	1, 2, 3, 5

The evaluation of the subject must be carried out through two modalities:

CONTINUOUS ASSESSMENT consisting of four activities of the following type and value:

1st Test: an exam worth 2.25 points

2nd Test: resolution of practical cases worth 2.25 points

3rd Test: value synthesis test 5 points

4th Attendance, participation and delivery of activities in the seminars worth 0.5 points

In order to add the points of each test, necessary to obtain the final mark, it is necessary that all the proposed evaluation activities are carried out and that a minimum of 2.5 points is obtained in the third. In another case, the subject will not be considered passed and the recovery test consisting of an exam of all the subject will have to be taken. With this test you can obtain a maximum of 5 points in the subject.

Both the synthesis exam and the recovery test will be carried out on the official dates set for this type of activity. The rest of the evaluations will be carried out according to the schedule published by the teaching staff on the virtual campus before the start of the teaching activity. The dates of these activities can be modified due to force majeure and with sufficient advance notice.

The evaluation tests carried out will be accompanied, at the request of the students, by the appropriate tutorials for the adequate progress of the subject.

A student who cheats or tries to cheat in an exam will have a 0 in the subject. A student who presents a practice in which there are signs of plagiarism or who cannot justify the arguments of their practice will get a 0 and receive a warning.

Students will be assessable as long as they have completed 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 reach this threshold, the subject teacher may consider the student as non-evaluable.

The SINGLE EVALUATION is an optional evaluation that will be carried out with the requirements and conditions established in the academic regulations. In any case, carrying out any of the tests that make up the continuous assessment implies waiving the single assessment and following up on the continuous assessment.

The tests that make up the single assessment will take place on the same day set by the Faculty for the exam or third test in the continuous assessment. The single assessment tests are made up of:

1st. The answer to a test questionnaire test. The value of this test will be 4 out of 10.

2nd. The resolution of a practical case. The practical case will be made available to the students in advance and their resolution in writing will be provided by them on the day of the single test. The value of this test will be 2 out of 10.

3rd. The argued response to various theoretical questions. The value of this test will be 4 out of 10.

The same system and recovery criteria will be applied as for the continuous evaluation.

The same non-evaluable criterion will also be applied as for the continuous evaluation.

For this subject, the use of Artificial Intelligence (AI) technologies is permitted exclusively in support tasks, such as bibliographic or information fencing, text correction or translations. The student will have to clearly identify which parts have been generated by this technology, specify the aspects and include a critical reflection on how these have influenced the process and the final result of the activity. The non-transparency of the use of AI in this evaluable activity is considered a lack of academic honesty and may entail a partial or total penalty in the activity grade, or major sanctions in serious cases.

Bibliography

The mandatory bibliography is made up of the following Manuals in their latest 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.

It is particularly useful to consult the web pages <http://www.aeat.es> and <https://atc.gencat.cat/es/inici>

Software

The subject does not require any specific software

Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

Name	Group	Language	Semester	Turn
(SEM30) Seminaris (30 estudiants per grup)	11	Catalan	first semester	morning-mixed
(SEM30) Seminaris (30 estudiants per grup)	12	Catalan	first semester	morning-mixed
(SEM30) Seminaris (30 estudiants per grup)	13	Catalan	first semester	morning-mixed
(SEM30) Seminaris (30 estudiants per grup)	21	Catalan	first semester	morning-mixed
(SEM30) Seminaris (30 estudiants per grup)	22	Catalan	first semester	morning-mixed
(SEM30) Seminaris (30 estudiants per grup)	23	Catalan	first semester	morning-mixed
(SEM30) Seminaris (30 estudiants per grup)	511	Spanish	first semester	afternoon
(SEM30) Seminaris (30 estudiants per grup)	512	Spanish	first semester	afternoon
(SEM30) Seminaris (30 estudiants per grup)	513	Spanish	first semester	afternoon
(SEM30) Seminaris (30 estudiants per grup)	701	Catalan	second semester	morning-mixed
(SEM30) Seminaris (30 estudiants per grup)	702	Catalan	second semester	morning-mixed
(TE) Theory	1	Catalan	first semester	morning-mixed
(TE) Theory	2	Catalan	first semester	morning-mixed

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