

**1. General information****Course:** FINANCIAL AND TAX LAW I**Type:** CORE COURSE**Degree:** 334 - UNDERGRADUATE DEGREE PROGRAMME IN LAW**Center:** 3 - FACULTY OF LAW OF ALBACETE**Year:** 2**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 35312**ECTS credits:** 9**Academic year:** 2022-23**Group(s):** 10 16**Duration:** AN**Second language:****English Friendly:** Y**Bilingual:** N

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2. Pre-Requisites

Not established

3. Justification in the curriculum, relation to other subjects and to the profession

Not established

4. Degree competences achieved in this course**Course competences**

Code	Description
E02	To understand the systematic nature of the legal system and the interdisciplinary nature of legal problems.
E03	Learn to use constitutional principles and values as a working tool in the interpretation of the legal system.
E04	Ability to search, identify and use legal sources (legal, jurisprudential and doctrinal).
E05	Ability to read, interpret, analyse and write legal documents from an interdisciplinary perspective.
E07	To critically analyze the legal system that allows the identification of the social values underlying the legal norms and principles.
E09	To apply the legal system based on the values and ethical principles of the different legal professions.
E13	Solve problems arising from the application of general principles of law and legal norms to factual situations.
E14	Acquire the capacity to provide legal advice to public, private and private entities.
E17	Understand the legal and fiscal framework that conditions economic and business activity.
G01	Knowledge of a second foreign language, preferably English, at Level B1 of the Common European Framework of Reference for Languages.
G02	Knowledge at the user level of Information and Communication Technologies
G03	A correct oral and written communication.
G04	Incorporate the sense and ethical principles in their professional activity
G06	Understanding of social, economic and environmental problems.
G07	Ability to adapt to new situations and to resolve conflict situations with clear decision and criteria.
G11	Acquire the ability to organize and plan professional activity.
G14	Ability to apply knowledge to practice.
G15	Ability to locate, select, process and manage information.

5. Objectives or Learning Outcomes**Course learning outcomes****Description**

To learn how to use legal-financial institutions.

To be able to reason and argue legally, as well as to present the acquired knowledge with precision and clarity.

To solve problems that arise in the application of the different rules of the tax system.

Acquire a critical view of the legal-tax system and be able to use constitutional principles and values in the analysis of tax institutions.

The ability to search for, identify and use sources of law to obtain legal-tax information and its analysis and synthesis.

6. Units / Contents

Unit 1: Concept and content of Financial and Tax Law
Unit 2: Financial resources: tax and non-tax revenues
Unit 3: The regulation of public expenditure: budgetary law
Unit 4: The territorial distribution of financial power in Spain
Unit 5: Constitutional principles and sources of financial law
Unit 6: Application and interpretation of tax rules
Unit 7: The tax liability: taxable event, subjects, quantification, guarantees and extinction
Unit 8: Tax procedures
Unit 9: Personal Income Tax
Unit 10: Income tax of non-residents
Unit 11: Inheritance and gift tax
Unit 12: Wealth Tax

7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E02 E03 E17 G06	1.64	41	Y	N	Theoretical classes in which the fundamental aspects of the different topics will be influenced, seeking participation and debate by the students
Class Attendance (practical) [ON-SITE]	Problem solving and exercises	E02 E07 E13 E14 E17 G03 G04	0.9	22.5	Y	N	Practice groups will be enabled
Study and Exam Preparation [OFF-SITE]	Self-study	E04 E07 E14 E17 G01 G06 G11 G15	1.5	37.5	N	-	Study by the student of the bibliography and recommended materials for the acquisition of the knowledge of each of the topics.
Other off-site activity [OFF-SITE]	Other Methodologies	E02 E03 E17 G06	1.8	45	Y	N	Conducting seminars and conferences throughout the course.
Final test [ON-SITE]		E02 E03 E14 E17 G03	0.08	2	Y	Y	Test at the end of the course in which students who have passed the progress test, will not have to be examined of that part.
Writing of reports or projects [OFF-SITE]			3	75	Y	N	
Progress test [ON-SITE]			0.08	2	Y	N	Test in the middle of the course, which will have eliminatory value
Total:			9	225			
Total credits of in-class work: 2.7			Total class time hours: 67.5				
Total credits of out of class work: 6.3			Total hours of out of class work: 157.5				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System

Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Mid-term tests	35.00%	0.00%	
Mid-term tests	35.00%	0.00%	
Assessment of problem solving and/or case studies	30.00%	0.00%	
Final test	0.00%	100.00%	
Total:	100.00%	100.00%	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

Evaluation criteria for the final exam:

Continuous assessment:

- If a student who has chosen the continuous evaluation does not pass the progress test, he will have to take a final test that, in both calls (ordinary and extraordinary) consists of a double exercise (test and practical case).
- Participation with use in class, will be valued positively.

Non-continuous evaluation:

The final exam, in its two calls, consists of the realization of a double exercise: test (70%) and case study (30%).

Specifications for the resit/retake exam:

The same conditions are applicable as in the ordinary call (participation will not be taken into account).

Specifications for the second resit / retake exam:

The same conditions are applicable as in the ordinary and extraordinary call.

9. Assignments, course calendar and important dates**Not related to the syllabus/contents****Hours****hours**

General comments about the planning: Taking into account the extension of the agenda, the calendar and sequence of work will be indicated through the Moodle platform.

10. Bibliography and Sources

Author(s)	Title/Link	Publishing house	City	ISBN	Year	Description
	www.aeat.es					
	www.ief.es					
	www.uclm.es/cief					
	www.europa.eu					
	www.tribunalconstitucional.es					
	www.meh.es					
	www.boe.es					
Collado Yurrita y Luchena Mozo	Manual de Derecho Financiero y Tributario	Atelier	Barcelona		2021	
Calvo Ortega	Curso de Derecho Financiero	Thomson Reuters	Navarra		2021	
Pérez Royo, F	Curso de Derecho Tributario. Parte Especial	Tecnos		Madrid	2021	
Collado Yurrita y Alonso González	Manual de Derecho Financiero y Tributario. Parte Especial	Atelier	Barcelona		2021	
Pérez Royo, F	Derecho Financiero y Tributario. Parte General	Thomson Reuters	Navarra		2021	
Martín Queralt y otros	Curso de Derecho Financiero y Tributario	Civitas	Madrid		2021	