

**1. General information****Course:** FINANCIAL AND TAX LAW I**Type:** CORE COURSE**Degree:** 336 - UNDERGRADUATE DEGREE PROGRAMME IN LAW**Center:** 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA**Year:** 2**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 35312**ECTS credits:** 9**Academic year:** 2022-23**Group(s):** 30**Duration:** AN**Second language:****English Friendly:** Y**Bilingual:** N**Lecturer:** PEDRO JOSE CARRASCO PARRILLA - Group(s): 30

Building/Office	Department	Phone number	Email	Office hours
Gil de Albornoz/Área de Derecho Financiero y Tributario, despacho 4.2.	DERECHO PÚBLICO Y DE LA EMPRESA	5185	pedrojose.carrasco@uclm.es	It is recommended to make an appointment by e-mail, although the timetable is Monday from 10am to 1pm (first four-month period) and from 11am to 2pm (second four-month period), Tuesday from 10am to 1pm (both four-month periods).

2. Pre-Requisites

Not established, but prior knowledge of Administrative Law, Constitutional Law and Civil Law is recommended.

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

The subject of Financial and Tax Law I, included in the branch of knowledge Legal and Social Sciences, has a weight of 9 ECTS credits (225 hours) compulsory.

- The course studies the financial activity of public entities (with special emphasis on institutions of a tax nature) and its projection in other sectors of the legal system.

- In relation to the profession, it provides basic knowledge of the legal-financial categories that are necessary for the performance of certain professions (tax consultancy, tax administration officials) and recommended for the proper performance of other professions (legal professions, notary, judiciary, staff of the various public administrations).

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**

Solve problems arising in the application of the different rules of the tax system.

Learn to use legal-financial institutions.

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

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

Ability to search, identify and use sources of law to obtain legal-tax information and its analysis and syntheses

6. Units / Contents

Unit 1: Financial and Tax Law: General Part

- Unit 1.1** Concept and content of Financial Law
- Unit 1.2** Financial resources: tax and non-tax revenue
- Unit 1.3** The Regulation of Public Expenditure: Budget Law
- Unit 1.4** The territorial distribution of financial power in Spain
- Unit 1.5** Constitutional principles and sources of Financial Law
- Unit 1.6** The application and interpretation of tax rules
- Unit 1.7** Tax obligation: taxable event, tax payers, quantification, guarantees and extinction
- Unit 1.8** Tax procedures

Unit 2: Financial and Tax Law: Special Part (direct taxes on natural persons)

- Unit 2.1** Wealth tax
- Unit 2.2** Tax on Personal Income Tax
- Unit 2.3** Inheritance and Gift Taxes
- Unit 2.4** Non-Resident Income Tax (only natural persons)

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	1.68	42	Y	N	
Class Attendance (practical) [ON-SITE]	Practical or hands-on activities	E02 E07 E14 E17 G03 G04	0.9	22.5	Y	N	There will be two groups of practicals. The legal-financial problems raised in certain factual assumptions will be analysed, in addition to resolving the practical assumptions developed by the students.
Study and Exam Preparation [OFF-SITE]	Self-study	E04 E07 E14 E17 G01 G06 G11 G15	3.77	94.25	Y	N	
Writing of reports or projects [OFF-SITE]	Problem solving and exercises	E02 E07 G11 G14 G15	2	50	Y	N	The student will solve the practical cases formulated by the professor. For foreign students, some of the class materials will be offered in English (PPT presentations, bibliographic resources, documents, etc.).
Final test [ON-SITE]	Assessment tests	E02 E03 E14 E17 G03	0.06	1.5	Y	Y	Students who follow the continuous assessment system must pass two partial tests (which will be eliminated if they obtain at least a 5 in each of them) and correctly solve all the practical cases presented during the course (in which they must obtain at least a 5 in each of them). Students who do not follow the continuous assessment system must take a final test of a theoretical nature and solve a practical case (or, where appropriate, answer questions with practical content). Foreign students may take the progress tests and exams in English.
Other off-site activity [OFF-SITE]	Other Methodologies	E02 E03 E17 G06	0.28	7	N	-	Tutorials. Tutorials will be conducted in English for foreign students who require it.
On-line debates and forums [OFF-SITE]	Debates	E07 E09 G01 G02 G03 G04 G06	0.25	6.25	N	-	
Mid-term test [ON-SITE]	Assessment tests		0.06	1.5	Y	N	
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
Assessment of problem solving and/or case studies	30.00%	0.00%	The resolution of practical cases will have a value of up to 30% in the final grade. Students following the continuous assessment system will solve the practical cases presented by

			the professor throughout the course.
Mid-term tests	70.00%	0.00%	The partial test/s, which will be of an eliminatory nature, is/are foreseen for students who follow the continuous assessment system. If they pass them (obtaining at least a 5 in each of them), they will obtain up to 70% of the final grade. If they pass the partial tests, they will be exempt from taking a test for the whole subject. A student who follows the continuous assessment system is understood to be a student who completes all the practical exercises and progress tests planned during the course, and attends class regularly. Failure to complete any of these practical exercises or progress tests entails the loss of the status of student following the continuous assessment system, being the continuous assessment system, being assessed according to the system established for students who do not follow the who do not follow the continuous assessment system.
Final test	0.00%	100.00%	Students who do not follow the continuous assessment system must take a compulsory theory test, which will cover the entire syllabus of the subject and may include some questions of theoretical and practical content.
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:

On-site students will be assessed using the continuous assessment system. An "on-site student" is understood to be a student who completes all the practical exercises and progress tests planned during the course and attends class regularly. Failure to complete any of these practical exercises or progress tests will result in the loss of the status of "on-site student", and the student will be assessed according to the system established for those students who have not been able to attend class regularly. established for those students who have not been able to follow the continuous assessment system, who will have to take a test covering the entire syllabus of the subject.

The specific evaluation criteria are:

- Mastery of the subject, both in its theoretical and practical aspects.
- Ability to synthesise and correct command of legal-financial language.
- Clarity in the writing and argumentation of practical cases.
- Oratory and appropriate oral presentation in the debates generated by the practical cases.

Students who follow the continuous assessment system and have passed the progress test/s carried out during the course will only be examined on the part/s not passed.

In order to pass the course, it is necessary to obtain at least a 5 in the theoretical tests and that the sum of the weighted grade resulting from these theoretical tests and the grade resulting from the practical tests is also at least a 5.

Non-continuous evaluation:

Students who cannot be assessed by the continuous assessment system must take a theoretical test which will cover the entire subject syllabus and which will be assessed at 100% of the final mark, and may include some questions of theoretical-practical content.

The specific evaluation criteria are:

- Mastery of the subject, both in its theoretical and practical aspects.
- Ability to synthesise and correct command of legal-financial language.
- Clarity in the writing and argumentation of the theoretical and practical questions.

To pass the subject it is necessary to obtain at least a 5 in this test.

Specifications for the resit/retake exam:

In the extraordinary exam, students will be examined on the entire syllabus, even those who have passed one or more of the progress test(s) by continuous assessment. The exam will consist of a theoretical test, which will cover the complete syllabus of the subject, as well as a practical part based on the resolution of one or more practical cases, which students will have to solve in the same session. The practical cases may consist of questions with practical theoretical content.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
General comments about the planning: The schedule is for the whole course, being an annual subject, starting on the date marked in the official calendar, in accordance with the approved timetables published on the faculty's website. The timetable may be modified due to unforeseen circumstances or even vary depending on the development of the course; therefore, the schedule of the different activities and progress tests will be published on the Virtual Campus (Moodle). The final exams will take place on the dates determined by the Faculty for the ordinary and extraordinary exams.	
Unit 1 (de 2): Financial and Tax Law: General Part	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	21
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	11.25
Study and Exam Preparation [AUTÓNOMA][Self-study]	47.13
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	25
Final test [PRESENCIAL][Assessment tests]	.75
Other off-site activity [AUTÓNOMA][Other Methodologies]	3.5
On-line debates and forums [AUTÓNOMA][Debates]	3.13
Teaching period: Week 1 to 15	
Comment: The schedule is for the whole course, being an annual subject, starting on the date marked in the official calendar, in accordance with the approved timetables published on the faculty's website. The timetable may be modified due to unforeseen circumstances or even vary depending on the development of the course; therefore, the schedule of the different activities and progress tests will be published on the Virtual Campus (Moodle). The final exams will take place on the dates determined by the Faculty for the ordinary and extraordinary exams.	

Unit 2 (de 2): Financial and Tax Law: Special Part (direct taxes on natural persons)	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Lectures]	21
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	11.25
Study and Exam Preparation [AUTÓNOMA][Self-study]	47.13
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	25
Final test [PRESENCIAL][Assessment tests]	.75
Other off-site activity [AUTÓNOMA][Other Methodologies]	3.5
On-line debates and forums [AUTÓNOMA][Debates]	3.13
Teaching period: Week 15 to 30	
Comment: The schedule is for the whole course, being an annual subject, starting on the date marked in the official calendar, in accordance with the approved timetables published on the faculty's website. The timetable may be modified due to unforeseen circumstances or even vary depending on the development of the course; therefore, the schedule of the different activities and progress tests will be published on the Virtual Campus (Moodle). The final exams will take place on the dates determined by the Faculty for the ordinary and extraordinary exams.	
Global activity	
Activities	hours
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	50
Final test [PRESENCIAL][Assessment tests]	1.5
Other off-site activity [AUTÓNOMA][Other Methodologies]	7
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	22.5
Class Attendance (theory) [PRESENCIAL][Lectures]	42
Study and Exam Preparation [AUTÓNOMA][Self-study]	94.26
On-line debates and forums [AUTÓNOMA][Debates]	6.26
Total horas: 223.52	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
CARRASCO PARRILLA, P.J. (Director)	Derecho Tributario Local y Procedimientos Tributarios https://catalogo.biblioteca.uclm.es/cgi-bin/abnetopac/O7516/ID0280bb65/NT5	Atelier			2020	
COLLADO YURRITA, M.A. y LUCHENA MOZO, G.M. (Dirs.)	Derecho Financiero y Tributario. Parte General	Atelier		9788492788576[?		última edición
FERREIRO LAPATZA, J.J.	Curso de Derecho tributario: sistema tributario español	Marcial Pons		9788497689168\?		Última edición
MARTÍN QUERALT, J., TEJERIZO LÓPEZ, J.M. y ÁLVAREZ MARTÍNEZ, J.	Manual de Derecho Tributario: Parte Especial	Thomson Reuters Aranzadi				Última edición
FERREIRO LAPATZA, J.J.	Instituciones de Derecho Financiero	Marcial Pons		9788497687911		Última edición
BERLIRI, A.	Scritti scelti di Diritto Tributario	Giuffrè	Milano	88-14-02460-XT?		última edición
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PÉREZ ROYO, F. y CARRASCO GONZÁLEZ, F.M.	Derecho Financiero y Tributario. Parte General	Thomson Reuters-Civitas				última edición
PÉREZ ROYO, F. (Dir)	Curso de Derecho Tributario. Parte Especial	Tecnos		978-84-309-5346-2		última edición
MENÉNDEZ MORENO, A.	Derecho Financiero y Tributario. Lecciones de Cátedra	Thomson Reuters-Civitas		978-84-9197-742-1		última edición
SOLER ROCH, M.T.	Tax Law in Spain	Kluwer Academic Publishers	The Hague	9789041117519		última edición
MARTÍN QUERALT, J., LOZANO SERRANO, C., TEJERIZO LÓPEZ, J.M., y CASADO OLLERO, G.	Curso de Derecho Financiero y Tributario	Tecnos		978-84-309-5348-6		Última edición
COLLADO YURRITA, M.A., ALONSO GONZÁLEZ, L.M., y MORENO GONZÁLEZ, S. (Dirs.)	Manual de Derecho Tributario: Parte Especial	Atelier				última edición