



# UNIVERSIDAD DE CASTILLA - LA MANCHA

## GUÍA DOCENTE

### 1. General information

**Course:** FINANCIAL AND TAX LAW II

**Type:** CORE COURSE

**Degree:** 336 - UNDERGRADUATE DEGREE PROGRAMME IN LAW

**Center:** 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA

**Year:** 3

**Main language:** Spanish

**Use of additional languages:**

**Web site:**

**Code:** 35322

**ECTS credits:** 6

**Academic year:** 2022-23

**Group(s):** 30

**Duration:** C2

**Second language:** English

**English Friendly:** Y

**Bilingual:** Y

**Lecturer:** JOSÉ ÁNGEL GÓMEZ REQUENA - Group(s): 30

Building/Office	Department	Phone number	Email	Office hours
Facultad de Ciencias Sociales. Despacho 4.24	DERECHO PÚBLICO Y DE LA EMPRESA	926 05 32 56	JoseAngel.Gomez@uclm.es	Wednesdays from 9 a.m. to 12 p.m.; Fridays from 11 a.m. to 2 p.m. Please request tutoring beforehand by e-mail.

### 2. Pre-Requisites

It is recommended to have passed the subject Financial and Tax Law I, considering the logical continuity between them.

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

The subject Financial and Tax Law II is an essential subject within the field of legal-social sciences, which translates into the recognition of 6 ECTS credits within the Degree in Law. If it is followed with full benefit, it provides the student with an adequate understanding of the financial activity of the Public Administration, in a national and globalised context. Its interrelationship with other areas of the legal system (especially with regard to Civil Law, Commercial Law and Administrative Law) contributes to the comprehensive training, in terms of the different professional opportunities offered by the Degree in Law.

### 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.
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 análisis of tax institutions

To be able to reason and argue legaly, 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: Corporate Income Tax**

**Unit 2: Transfer Tax and Stamp Duty**

Unit 3: Value Added Tax  
 Unit 4: Excise Taxes  
 Unit 5: Social Security revenues  
 Unit 6: Customs taxes

7. Activities, Units/Modules and Methodology							
Training Activity	Methodology	Related Competences	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E02 E03 E17 G04 G06	1.08	27	N	-	Classroom presentation of the contents related to each of the subjects that make up the module.
Class Attendance (practical) [ON-SITE]	Case Studies	E02 E03 E04 E05 E07 E13 E17 G01 G02 G03 G04 G06 G07 G11 G14 G15	0.6	15	N	-	There will be two groups of practicals. The legal-financial problems raised in certain factual cases will be analysed, in addition to solving the practical cases prepared by the students.
Writing of reports or projects [OFF-SITE]	Problem solving and exercises	E02 E03 E04 E05 E07 E13 E17 G02 G03 G04 G06 G07 G11 G14 G15	1	25	Y	N	The student will solve the practical cases formulated by the Professor.
Study and Exam Preparation [OFF-SITE]	Self-study	E02 E03 E04 E05 E07 E09 E13 E17 G01 G02 G03 G04 G06 G07 G11 G14 G15	2.94	73.5	N	-	
Mid-term test [ON-SITE]	Assessment tests	G03 G14	0.04	1	Y	N	The assessment criteria for the progress tests are contained in section 8 of this guide, to which we refer.
Final test [ON-SITE]	Assessment tests	G03 G14	0.08	2	Y	Y	The assessment criteria for the progress tests are contained in section 8 of this guide, to which we refer
Other off-site activity [OFF-SITE]	Other Methodologies	E05 E13	0.14	3.5	N	-	Tutoring.
On-line debates and forums [OFF-SITE]	Debates	E05 E13	0.12	3	N	-	Analysis and resolution of practical cases proposed by the Professor on the Virtual Campus Platform (Moodle) to encourage the student's legal reasoning, argumentation, oratory and staging.
<b>Total:</b>			<b>6</b>	<b>150</b>			
<b>Total credits of in-class work: 1.8</b>				<b>Total class time hours: 45</b>			
<b>Total credits of out of class work: 4.2</b>				<b>Total hours of out of class work: 105</b>			

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 all the practical cases presented by the teacher throughout the course, for those students who opt for continuous assessment, will have a value of up to 30% in the final grade. Non-attendance" students will not be able to opt for the continuous assessment system. This training activity will be assessed in the final test.
Mid-term tests	70.00%	0.00%	There are several progress tests during the course, which students may choose to take during the course and which, if they pass them in their entirety, may be released from the practical part in the ordinary final exam of the course as a whole. In total, they will have a value of up to 70% of the final grade. A "student in attendance" will be understood to be a student who, by attending class regularly, passes each and every one of the practical exercises and progress tests carried out during the course. Lack of attendance and/or failure to complete the practical exercises and/or progress tests will result in the loss of the status of "on-site student", and the student will therefore have to pass the non-continuous assessment. Non-attendance students will be assessed by means of a final test that may consist of a theoretical part and a practical part.
Final test	0.00%	100.00%	Final test in which the theoretical and practical contents of the course will be evaluated.
<b>Total:</b>	<b>100.00%</b>	<b>100.00%</b>	

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:**

Students in continuous assessment will be those who, attending class regularly, pass each and every one of the practical cases and progress tests carried out during the course. Lack of attendance and/or failure to complete the practical exercises and/or progress tests will lead to the loss of the status of "on-site student", thus having to move on to non-continuous assessment.

The evaluation criteria will be, among others, the following:

- 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 practical cases.
- Oratory and appropriate oral presentation in the debates generated by the practical cases.

**Non-continuous evaluation:**

Those students who have not followed or passed the continuous assessment will have to take a theoretical test that covers the complete syllabus of the subject, as well as solve one or more practical cases, which may consist of questions or case studies, being the criteria to be followed for passing the ordinary test:

- 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 practical cases.
- Oratory and appropriate oral presentation in the debates generated by the practical cases.

**Specifications for the resit/retake exam:**

Those students who have not been able to pass the ordinary exam will have to take a theoretical test that covers the complete syllabus of the subject as well as solve one or more practical cases, which may consist of questions or case studies, on the same day as the final exam. The criteria to be followed by the teacher will be the same as those indicated for the assessment of the ordinary exam.

9. Assignments, course calendar and important dates	
<b>Not related to the syllabus/contents</b>	
<b>Hours</b>	<b>hours</b>
Class Attendance (theory) [PRESENCIAL][Lectures]	27
Class Attendance (practical) [PRESENCIAL][Case Studies]	15
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	25
Study and Exam Preparation [AUTÓNOMA][Self-study]	73.5
Mid-term test [PRESENCIAL][Assessment tests]	1
Final test [PRESENCIAL][Assessment tests]	2
Other off-site activity [AUTÓNOMA][Other Methodologies]	3.5
On-line debates and forums [AUTÓNOMA][Debates]	3
<b>Unit 1 (de 6): Corporate Income Tax</b>	
<b>Teaching period:</b> Weeks 1, 2, 3 and 4	
<b>Unit 2 (de 6): Transfer Tax and Stamp Duty</b>	
<b>Teaching period:</b> Weeks 5, 6 and 7	
<b>Unit 3 (de 6): Value Added Tax</b>	
<b>Teaching period:</b> Week 8	
<b>Unit 4 (de 6): Excise Taxes</b>	
<b>Teaching period:</b> Weeks 9, 10 and 11.	
<b>Unit 5 (de 6): Social Security revenues</b>	
<b>Teaching period:</b> Weeks 12 and 13.	
<b>Unit 6 (de 6): Customs taxes</b>	
<b>Teaching period:</b> Weeks 14 and 15.	
<b>Global activity</b>	
<b>Activities</b>	<b>hours</b>
On-line debates and forums [AUTÓNOMA][Debates]	3
Class Attendance (theory) [PRESENCIAL][Lectures]	27
Class Attendance (practical) [PRESENCIAL][Case Studies]	15
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	25
Mid-term test [PRESENCIAL][Assessment tests]	1
Final test [PRESENCIAL][Assessment tests]	2
Other off-site activity [AUTÓNOMA][Other Methodologies]	3.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	73.5
<b>Total horas: 150</b>	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
AA.VV.	Memento Fiscal	Lefebvre-El Derecho	Madrid			Última edición
AA.VV.	Memento IVA	Lefebvre-El Derecho	Madrid			Última edición
AA.VV.	Memento Impuesto sobre Sociedades	Lefebvre-El Derecho	Madrid			Última edición
AA.VV.	Memento Transmisiones	Ediciones Francis Lefebvre				Última edición

COLLADO YURRITA, M. A. (Dir)	Manual de derecho tributario : parte especial Códigos electrónicos BOE <a href="http://www.boe.es/legislacion/codigos/">www.boe.es/legislacion/codigos/</a> Web Agencia Tributaria <a href="http://www.agenciatributaria.es">www.agenciatributaria.es</a>	Atelier	Última edición
MERINO JARA, I (Director)	Derecho Financiero y Tributario: parte general.	Tecnos	Ultima edición
PEREZ ROYO, F. (Director)	Curso de Derecho Tributario: parte especial	Tecnos	Ultima edición