



# UNIVERSIDAD DE CASTILLA - LA MANCHA

## GUÍA DOCENTE

### 1. General information

**Course:** REGIONAL AND LOCAL TAX LAW

**Type:** ELECTIVE

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

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

**Year:** 4

**Main language:** Spanish

**Use of additional languages:**

**Web site:**

**Code:** 35346

**ECTS credits:** 4.5

**Academic year:** 2023-24

**Group(s):** 30

**Duration:** C2

**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	
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	Wednesday, 9:00 h- 12:00 h. Friday, 11:00 h- 14:00 h. Please, request appointment by email.

### 2. Pre-Requisites

Previous knowledge of Financial and Tax Law I is recommended.

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

Regional and Local Tax Law is one of the subjects necessary for the correct and complete legal training of the undergraduate student, which is why it is established as an optional subject in the fourth year of the Degree in Law, with a weight of 4.5 ECTS credits (112.5 hours). The justification lies in the fact that it is a compulsory subject when training professionals and experts with an eminently legal profile, with a technical and practical knowledge of Financial and Tax Law that affects the Tax Administration at local, regional and state level, with the ability to understand how it works and acquire the skills and abilities that allow the graduate to argue and develop a critical view of the legal system, as well as the necessary techniques for its practical application.

This is a subject that complements the challenge of other subjects in the subject, such as the compulsory subjects of Financial and Tax Law I and II.

Its study is essential for those students who wish to dedicate themselves to the practice of Law in legal practice (lawyers, notaries, judges, staff of the different Public Administrations), as its completion will enable the student to subsequently carry out activities related to the development, interpretation and application of state, regional and local legal-tax regulations. In this way, students complete the legal training of Law graduates from the University of Castilla-La Mancha.

### 4. Degree competences achieved in this course

#### Course competences

Code	Description
E01	To become aware of the importance of law as a regulator of social relations.
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.
E06	Master the new technologies by applying them to law (databases of legislation and case law, bibliographies) and use the Internet to obtain information and communicate data.
E07	To critically analyze the legal system that allows the identification of the social values underlying the legal norms and principles.
E08	Work on dialogue, debate, argumentation and the proposal of reasonable solutions in different contexts.
E09	To apply the legal system based on the values and ethical principles of the different legal professions.
E10	Aptitude for negotiation, conciliation, mediation and conflict resolution from a legal perspective.
E11	Ability to create and structure standards.
E12	Analyze the Law and its main public and private legal institutions from their genesis to their current reality.
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.
E15	To deepen the analysis of the legal structures - national and European policies and international bodies, as well as their functioning.
E16	Identify the basic theories of economic science and analyse social reality from an economic perspective and its impact on the law.
E17	Understand the legal and fiscal framework that conditions economic and business activity.
E18	To be able to critically evaluate the framework within which State action is carried out and public policies are defined and implemented.
G01	Knowledge of a second foreign language, preferably English, at Level B1 of the Common European Framework of Reference for Languages.

G03	Knowledge at the user level of Information and Communication Technologies A correct oral and written communication.
G04	Incorporate the sense and ethical principles in their professional activity
G05	Commitment to the culture of peace, democratic values, human rights and the principles of equal opportunity, non-discrimination and universal accessibility for persons with disabilities, as well as gender issues.
G06	Understanding of social, economic and environmental problems.
G08	Develop skills in interpersonal relationships, teamwork and leadership skills in work groups.
G09	Develop critical and self-critical thinking.
G10	Develop the capacity for analysis and synthesis and promote autonomous learning.
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.
G16	To generate and transmit new ideas, promote our own initiatives and seek excellence.
G17	Participate actively in seminars and scientific meetings

## 5. Objectives or Learning Outcomes

### Course learning outcomes

#### Description

Identify the legal issues that arise in each political-territorial entity and their financial implications.

Acquisition of skills related to the knowledge of tax procedures, being able to identify a complex legal issue and place it in the context of the procedure where it must be resolved.

Understanding of the meaning and scope of the division of powers in Spain, of the local and autonomous bodies, and of the legal complexity of the distribution of competences State-Autonomous Community-Local Administration.

Acquire a complete vision of the legal tax phenomenon, training the student in the acquisition of skills in the adoption of business decisions where tax factors have an impact.

Develop the ability to use constitutional and statutory principles and values in the interpretation of the regional and local legal system

Adequately describe the structure of decentralized finance in Spain and the main revenue figures of the Autonomous Communities and Local Corporations, being able to solve practical cases on taxation of these.

## 6. Units / Contents

### Unit 1: Distribution of the state's financial power

### Unit 2: Financial resources and public expenditure of the Autonomous Regions

### Unit 3: Principles and legal regime of Local Finance

### Unit 4: Financial resources and public expenditure of Local Entities

### Unit 5: Local tax procedures

## 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	E01 E02 E07 E11 E12 E14 E15 E16 E17 E18 G03 G04 G06 G09 G11	0.84	21	N	-	
Class Attendance (practical) [ON-SITE]	Case Studies	E01 E02 E03 E08 E09 E11 E12 E14 E16 E17 E18 G06 G09 G14	0.45	11.25	N	-	The legal-financial problems raised in certain factual cases will be analysed in addition to resolving the practical cases prepared by the students.
Progress test [ON-SITE]	Assessment tests	E12 E13 E15	0.03	0.75	Y	N	The assessment criteria for the progress tests are detailed in section 8 of this guide, to which we refer.
Study and Exam Preparation [OFF-SITE]	Self-study	E03 E04 E07 E08 E09 E13 E15 E16 E17 G10 G15	1.89	47.25	N	-	
Writing of reports or projects [OFF-SITE]	Problem solving and exercises	E03 E04 E05 E08 G06 G08 G14 G15 G16 G17	1	25	Y	N	The student will solve the practical cases formulated by the teacher.
Final test [ON-SITE]	Assessment tests	E12 E13 E15	0.03	0.75	Y	Y	Students must pass the progress tests and correctly solve the practical cases set during the course.
Other off-site activity [OFF-SITE]	Other Methodologies	E06 E12	0.14	3.5	N	-	Tutoring.
On-line debates and forums [OFF-SITE]	Debates	E06 E12	0.12	3	N	-	Analysis and resolution of practical cases proposed by the teacher on the Virtual Campus Platform (Moodle) to encourage the student's legal argumentation, oratory and staging.
<b>Total:</b>			<b>4.5</b>	<b>112.5</b>			
<b>Total credits of in-class work: 1.35</b>							<b>Total class time hours: 33.75</b>
<b>Total credits of out of class work: 3.15</b>							<b>Total hours of out of class work: 78.75</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
Progress Tests	60.00%	0.00%	Several progress tests are planned throughout the course, which, if passed in their entirety, will exempt the student from taking a final test for the whole subject. These progress tests will have a value of up to 60% of the final grade.
Assessment of problem solving and/or case studies	40.00%	0.00%	The resolution of the practical cases proposed by the teacher throughout the course will have a value of up to 40% in the final grade.
Final test	0.00%	100.00%	Theoretical-practical final exam covering all the contents of the course.
<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:

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. Failure to complete any of these practical cases or progress tests entails the loss of the status of "on-site student", being evaluated according to the system established for those students who have not been able to follow the continuous assessment system, who must take a theoretical-practical test that covers the entire syllabus of the subject.

Both in the continuous assessment system and for those students who have not been able to follow it, the criteria to be followed by the teacher will be those detailed below:

- 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.

#### 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

Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	21
Class Attendance (practical) [PRESENCIAL][Case Studies]	11.25
Progress test [PRESENCIAL][Assessment tests]	.75
Study and Exam Preparation [AUTÓNOMA][Self-study]	47.25
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
<b>Unit 1 (de 5): Distribution of the state's financial power</b>	
<b>Teaching period:</b> Weeks 1, 2 and 3	
<b>Unit 2 (de 5): Financial resources and public expenditure of the Autonomous Regions</b>	
<b>Teaching period:</b> Weeks 4, 5 and 6	
<b>Unit 3 (de 5): Principles and legal regime of Local Finance</b>	
<b>Teaching period:</b> Weeks 7, 8 and 9	
<b>Unit 4 (de 5): Financial resources and public expenditure of Local Entities</b>	
<b>Teaching period:</b> Weeks 10, 11 and 12	
<b>Unit 5 (de 5): Local tax procedures</b>	
<b>Teaching period:</b> Weeks 13, 14 and 15.	
<b>Global activity</b>	
Activities	hours
Class Attendance (practical) [PRESENCIAL][Case Studies]	11.25
Progress test [PRESENCIAL][Assessment tests]	0.75
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	25
Final test [PRESENCIAL][Assessment tests]	0.75
Other off-site activity [AUTÓNOMA][Other Methodologies]	3.5
On-line debates and forums [AUTÓNOMA][Debates]	3
Class Attendance (theory) [PRESENCIAL][Lectures]	21

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
MORENO GONZÁLEZ, S. y SÁNCHEZ LÓPEZ, E.	El Ordenamiento Tributario y Presupuestario Local	Tirant lo Blanch		9788490868614	2016	
AA.VV.	Memento Fiscal	Lefebvre-El Derecho				Última edición
AA.VV.	Memento Haciendas e Impuestos Locales	Ediciones Francis Lefebvre				Última edición
Utande Sanjuan, José María	Fiscalidad autonómica y local	Dykinson				Última edición
CARRASCO PARRILLA, P.J.	Derecho tributario local	Atelier				Última edición
	Los tributos locales	Thomson Civitas				Última edición
	Tributos locales : comentarios y casos prácticos.	Centro de Estudios Financieros				Última edición
CARRASCO PARRILLA, P.J.	Derecho tributario local y procedimientos tributarios	Atelier		9788417466862	2020	