

**COURSE DATA****Data Subject**

<b>Code</b>	35223
<b>Name</b>	Financial and tributary law I
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2021 - 2022

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1303 - Degree in Law	Faculty of Law	3	Second term
1921 - D.D. in Business Management Administration-Law	Doubles Studies Faculty of Law - Faculty of Economics	4	First term
1922 - D.D. in Law-Political and Public Administration Sciences	Faculty of Law	4	First term
1923 - D.D. in Law-Criminology	Faculty of Law	4	Second term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1303 - Degree in Law	18 - Financial and tax law	Obligatory
1921 - D.D. in Business Management Administration-Law	5 - Year 4 compulsory subjects	Obligatory
1922 - D.D. in Law-Political and Public Administration Sciences	5 - Year 4 compulsory subjects	Obligatory
1923 - D.D. in Law-Criminology	5 - Year 4 compulsory subjects	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
URIOL EGIDO, CARMEN	60 - Financial Law and History of Law

**SUMMARY**



**English version is not available**

En esta asignatura se aborda el estudio de los institutos esenciales del ordenamiento tributario y presupuestario, es decir, de la denominada Parte General del Derecho Financiero y Tributario. Desde el análisis de los principios de justicia financiera hasta el estudio de los procedimientos tributarios, pasando por el de las fuentes normativas, la interpretación, las categorías tributarias y los elementos esenciales del tributo, se pretende dotar al estudiante de las herramientas conceptuales necesarias para enfrentarse a la interpretación y aplicación de este sector del ordenamiento, prestándose atención a la doctrina jurisprudencial y administrativa existente. Esta asignatura constituye, por tanto, el primer eslabón y la base de estudio del resto de asignaturas impartidas por el área de Derecho financiero y tributario dentro del Grado en Derecho, resultando fundamental para la adecuada comprensión de las asignaturas obligatorias Derecho Financiero y Tributario II y Práctica Tributaria, así como de las asignaturas optativas correspondientes a esta área de conocimiento (Derecho Tributario de la Empresa y Derecho Presupuestario). La existencia de la asignatura obligatoria Práctica Tributaria aconseja abordar el estudio de los procedimientos tributarios, centrándonos básicamente en los actos y actuaciones principales, así como la ordenación básica de los mismos, en atención a la posibilidad que ofrece dicha asignatura obligatoria de profundizar en sus contenidos.

## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

### Other requirements

Se recomienda a los alumnos tener superados los módulos correspondientes al estudio de las categorías de Derecho Constitucional y producción normativa en dicha disciplina y en Derecho Administrativo.

## OUTCOMES

### 1303 - Degree in Law

- Know the content and application of each of the branches of the legal system.
- Understand the legal system as unitary and have an interdisciplinary perspective of legal problems.
- Be able to apply constitutional principles and values, the respect for human rights, with special attention to equality between men and women, sustainability and the culture of peace as working tools in the interpretation of the legal system.
- Understand the constitutional regulatory framework, the political institutions of the State and their functioning.



- Be able to use legal sources (legal, jurisprudential and doctrinal).
- Be able to read and interpret legal texts.
- Be able to communicate correctly both orally and in writing in the field of law.
- Be able to analyse legal problems and synthesise their approach and resolution.
- Develop critical awareness for the analysis of the legal system and develop the legal dialectic.
- Be able to use information and communication technology to obtain and select legal information.
- Know, understand and know how to apply the interrelation between law and other non-legal disciplines.

## LEARNING OUTCOMES

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## WORKLOAD

ACTIVITY	Hours	% To be attended
Theoretical and practical classes	60,00	100
Attendance at events and external activities	3,00	0
Development of group work	3,00	0
Development of individual work	3,00	0
Study and independent work	15,00	0
Readings supplementary material	5,00	0
Preparation of evaluation activities	30,00	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	11,00	0
Resolution of case studies	3,00	0
Resolution of online questionnaires	2,00	0
<b>TOTAL</b>	<b>150,00</b>	

## TEACHING METHODOLOGY

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## EVALUATION

English version is not available

## REFERENCES

### Additional

- Referencia b1: MARTÍN QUERALT, J.; LOZANO SERRANO, C.; TEJERIZO LÓPEZ, J.M.; CASADO OLLERO, G.: Curso de Derecho Financiero y Tributario, Madrid, última edición.

Referencia b2: Textos Normativos: Constitución, Compendios de leyes generales y sus correspondientes desarrollos reglamentarios en materia financiera y tributaria.

- Referencia c1: PÉREZ ROYO, F.: Derecho Financiero y Tributario. Parte General; ed. Civitas, última edición.

Referencia c2: CALVO ORTEGA, R.: Curso de Derecho Financiero, Tomo I (Derecho Tributario, Parte General), última edición.

## ADDENDUM COVID-19

**This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council**

### I. HYBRID TEACHING.

1. PRESUPPOSITION FOR ITS APPLICATION As soon as health conditions impose it, this subject will be adapted to the hybrid teaching model established by the Faculty of Law, by means of which theoretical-practical classes will be taught in discontinuous weeks for the student. To this end, the Secretary's Office of the Faculty will divide the group into as many subgroups as necessary, giving classroom teaching, in the timetable established for the subject, to one of the subgroups each week in accordance with the calendar established by the Faculty, with the possibility of providing for the others:

- as a priority, class monitoring via synchronous VIDEOCONFERENCE; if this is not possible, it will be recorded and made available for viewing at any time during the week.
- autonomous work, theoretical or practical, guided and tutored by the teaching staff, proposed through videos, voice-over presentations, diagrams, written material, guided readings.

Individual or group tutorials will be carried out through institutional mail or through the virtual classroom tools; in the case of face-to-face tutorials, all safety and hygiene measures will be respected.

Complementary activities will preferably be carried out in a non face-to-face modality through the webinar format. The contents, workload and assessment will be maintained in the terms initially foreseen in the academic guide. The final exam of the course will be face-to-face (always complying with the regulations of capacity and interpersonal distance, for which it will be sequenced in two shifts if necessary), unless otherwise stipulated in the regulations.



I.2. Content. No content is deleted from the teaching guide.

I.3. Workload and timetabling of teaching No changes are expected in the content of the teaching methodology, although the lecturer will adapt it according to the option chosen between the two systems foreseen for the teaching methodology in relation to hybrid teaching.

I.4. Teaching methodology Given the limited capacity of the classes and the impossibility for all students to be guaranteed attendance, which will mean dividing the group into two subgroups, the lecturer will adapt the teaching methodology to either of the following two models:

1º.- Facilitate, through the virtual classroom, materials of all kinds that document the theoretical contents of the subject. In the face-to-face classes, in any case, the teacher will work in subgroups in alternate weeks, focusing on other content, which will be practical or theoretical-practical or applied as deemed appropriate.

2º.- To give the classes, each week to the corresponding subgroup, facilitating the intervention of the subgroup that does not attend through the retransmission of the class by means of the classroom devices (camera and microphone). In the event that the aforementioned synchronous transmission is not possible, the teacher will provide the link to the recording of the class to the students who have not attended, so that this non-attendance does not represent any disadvantage for the students.

I.5 Assessment The same as in the teaching guide, given that it is expected to be face-to-face.

II. NON FACE-TO-FACE TEACHING. When, in accordance with the instructions of the health and university authorities, the evolution of the pandemic does not allow the subject to be taught in a hybrid teaching model, this subject will be taught in a non face-to-face mode for all students under the same conditions as indicated for the non face-to-face part of the hybrid system. The provisions on tutorials, complementary activities, laboratory practicals, content, workload, assessment and format of the latter indicated above will also be applicable.