

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

<b>Code</b>	35224
<b>Name</b>	Financial and tributary law II
<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	4	First term
1921 - Double Degree Program BMA and Law	Faculty of Economics	4	First term
1922 - Double Degree Prog. Law-Political Science	Faculty of Law	5	First term
1923 - Double Degree Programme Law-Criminology	Faculty of Law	5	First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1303 - Degree in Law	18 - Financial and tax law	Obligatory
1921 - Double Degree Program BMA and Law	5 - Year 4 compulsory subjects	Obligatory
1922 - Double Degree Prog. Law-Political Science	6 - Year 5 compulsory subjects	Obligatory
1923 - Double Degree Programme Law-Criminology	7 - Year 5 compulsory subjects	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
GARCIA MORENO, VICENTE ALBERTO	60 - Financial Law and History of Law



## SUMMARY

### English version is not available

El objetivo de esta asignatura es proporcionar al estudiante un conocimiento general del sistema tributario español a través del estudio de las principales figuras impositivas existentes en nuestro país, singularmente los impuestos estatales. Ello sin perjuicio de introducir el análisis de los tributos correspondientes a los otros entes territoriales, es decir, las Comunidades Autónomas y las Entidades Locales. Sistemáticamente, esta asignatura se ubica, dentro del Plan de Estudios del Grado en Derecho, entre las asignaturas obligatorias Derecho financiero y tributario I y Práctica tributaria, siguiendo así una secuencia lógica de estudio que transita desde el conocimiento de los conceptos generales de esta disciplina jurídica y, muy especialmente, del Derecho tributario, pasando por su aplicación al estudio de los impuestos en particular y concluyendo, a modo de recapitulación con eminente carácter práctico, en la aplicación de los conocimientos y competencias previamente adquiridos dentro de la última de las asignaturas obligatorias asignadas al área de Derecho financiero y tributario.

## 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 haber cursado Derecho financiero y tributario I

## COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

### 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 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 (RD 1393/2007) // NO CONTENT (RD 822/2021)****English version is not available****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****English version is not available****EVALUATION****English version is not available****REFERENCES****Basic**

- AA.VV. (dirigida por MARTÍN QUERALT, J., TEJERIZO LÓPEZ, J.M. y CAYÓN GALIARDO, A.): Manual de Derecho Tributario. Parte Especial, Aranzadi, última edición.



- AAVV: "los impuestos sobre la renta de las personas físicas y de no residentes " / Fernando Cervera Torrejón, Francisco J. Magraner Moreno, Jorge Martín López, Valencia: Tirant lo Blanch, última edición.

#### **Additional**

- Impuesto sobre Sociedades, de LOZANO SERRANO, C., Tecnos, última edición.
- Impuesto sobre el Valor Añadido, Ley y Reglamento, ed. de DE MIGUEL CANUTO, E., Tecnos, última edición.
- Legislación básica del sistema tributario español, ed. de CALERO GALLEGO, J. y ESCRIBANO LÓPEZ, F., Tecnos, 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.