

SUBJECT TEACHING GUIDE

G468 - Financial Law

Double Degree in Law and Administration and Business Management
Degree in Law

Academic year 2020-2021

1. IDENTIFYING DATA					
Degree	Double Degree in Law and Administration and Business Management			Type and Year	Compulsory. Year 4 Compulsory. Year 3
Faculty	Faculty of Law				
Discipline	Topic: Financial and Tax Law				
Course unit title and code	G468 - Financial Law				
Number of ECTS credits allocated	6	Term	Semester based (2)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. DERECHO PUBLICO				
Name of lecturer	MARIA DE LA CONSOLACION ARRANZ DE ANDRES				
E-mail	consolacion.arranz@unican.es				
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Other lecturers	CARLOTA RUIZ DE VELASCO PUNIN				

3.1 LEARNING OUTCOMES

- It seeks to understand the meaning and content of the financial activity as an object of knowledge.

4. OBJECTIVES

Knowledge and understanding of the concepts and institutions of the Financial Law.

Learn the basis of the budgetary policy and all the different stages of the budget cycle

To know the fundamental bases of the Tax Law.

6. COURSE ORGANIZATION	
CONTENTS	
1	1. Financial activity and financial law. 2. Territorial distribution of the financial power. 3. The publica Income. Income of public law and of private right. 4. Credit Income and national debt.
2	5. Budgetary law. Public budget. 6. The budgetary principles. 7. The budgetary cycle. Production, execution and control. 8. The budgetary control.
3	9. Constitutional principales in the tax field. 10. Sources of the tax law. 11. Aplicacion ot the tax law.

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
The theoretical part will consist of several test-type questions.	Written exam	No	Yes	12,50
The practical part will consist in the resolution of several cases, similar in nature to those that have been the object of treatment in the practical classes held during the course.	Written exam	No	Yes	12,50
The theoretical part will consist of several test-type questions.	Written exam	No	Yes	12,50
The practical part will consist in the resolution of several cases, similar in nature to those that have been the object of treatment in the practical classes held during the course.	Written exam	Yes	Yes	25,00
The theoretical part will consist of several test-type questions.	Written exam	Yes	Yes	37,50
TOTAL				100,00
Observations				
<p>Ordinary call</p> <p>-Theoretical part:</p> <p>The evaluation of the theoretical part represents 75% of the final grade for the course.</p> <p>There will be a theoretical test-type exam for each of these blocks.</p> <p>If the average mark resulting from the exams of the three blocks exceeds 6 points, the theoretical part of the subject will be considered as passed. The average grade calculated in this way will be the final grade corresponding to the theoretical part of the subject.</p> <p>If the average mark resulting from the exams in the three blocks is less than 6 points, or if he has not attended any of said tests, the student must take the final exam corresponding to the ordinary call of the subject.</p> <p>Practical part:</p> <p>The evaluation of the practical part supposes 25% of the final mark of the subject.</p> <p>The practical exam will be carried out, for all students, on the date scheduled for the ordinary convocation of the subject.</p> <p>Said examination will consist of the resolution of several brief cases of a similar nature to those that have been treated in the practical classes held during the course.</p> <p>2. Extraordinary call</p> <p>-Theoretical part:</p> <p>The evaluation of the theoretical part represents 75% of the final grade for the course.</p> <p>The theoretical exam will consist of solving several short development-type questions.</p> <p>Practical part:</p> <p>The evaluation of the practical part supposes 25% of the final mark of the subject.</p> <p>The practical exam will consist of several short development questions.</p>				
Observations for part-time students				
<p>Students who can not participate in the continuous evaluation of the practical classes, due to justified reasons (particularly work, dependents or illness), may speak with the teacher responsible for the subject to carry out some alternative activity to achieve the corresponding score.</p>				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

MENÉNDEZ MORENO, A., (Coord.), Derecho Financiero y Tributario. Parte General. Lecciones de Cátedra, Thomson Reuters, última edición.

MERINO JARA, I. (Director), Derecho Financiero y Tributario, Parte General, Tecnos, última edición.

PEREZ ROYO, F.: Derecho Financiero y Tributario. Parte general, Civitas, última edición.

MARTIN QUERALT, J., LOZANO SERRANO, C., CASADO OLLERO, G. y TEJERIZO LOPEZ, J.M.: Curso de Derecho Financiero y Tributario, Tecnos, Madrid, última edición.

Repertorio de leyes: Derecho Financiero y Tributario Español. Normas Básicas, Lex nova, última edición.

Repertorio de leyes: Código tributario, Thomson&Aranzadi, última edición.