

SUBJECT TEACHING GUIDE

G468 - Financial Law

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

Academic year 2021-2022

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				
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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				

1. Ordinary call -Theoretical part: The evaluation of the theoretical part represents 75% of the final grade for the course. After the theoretical explanation of each of the three blocks of content that the subject consists of, an exam will be carried out for each of these blocks. Each of these exams will consist of fifteen multiple choice questions. In turn, each of these questions will consist of four options of which only one will be correct, adding 1 point for each correct answer and subtracting 0.33 for each question incorrectly answered. If the average mark resulting from the exams of the three blocks is 5 points or higher, the theoretical part of the subject will be considered approved. The average mark calculated in this way will be the final mark corresponding to the theoretical part of the subject. If the average grade resulting from the exams of the three blocks is less than 5 points, or if they have not attended any of these tests, the student must take the final exam corresponding to the ordinary call for the subject. This exam will consist of 30 multiple choice questions (likewise 1 point will be added per success and 0.33 will be subtracted for each failure committed) and will include the subject of the three content blocks. The grade obtained in this test will be the final grade for the course. This same regime will be applied in the cases in which the student, even having obtained an average mark higher than 5 points in the exams of the three blocks of the subject, wishes to attend the final exam to raise his mark.

-Practical part: The evaluation of the practical part accounts for 25% of the final grade for the course. The practical exam will be held, for all students, on the date scheduled for the ordinary call for the subject. This exam will consist of the resolution of four brief cases of a similar nature to those that have been treated in the practical classes held during the course. Each practical question will be evaluated on 10 points, having to obtain an average mark of at least 5 points in total to understand after passing this part of the evaluation. Passing the subject in the ordinary call requires having passed the theoretical part and the practical part.

2. Extraordinary call

-Theoretical part:

The evaluation of the theoretical part represents 75% of the final grade for the course.

The theoretical exam will consist of the resolution of five short questions of a development type. Each question will be valued on 10 points, having as average a grade of 5 points or higher to understand passed this part of the evaluation.

-Practical part:

The evaluation of the practical part accounts for 25% of the final grade for the course. This exam will consist of the resolution of two brief cases of a similar nature to those that have been treated in the practical classes held during the course. Each practical question will be evaluated on 10 points, having to obtain an average mark of at least 5 points in total to understand after passing this part of the evaluation.

Passing the subject in the extraordinary call requires having passed the theoretical part and the practical part.

In the event that the competent health and educational authorities do not allow the evaluation to be carried out in person, said evaluation will be carried out through the Moodle platform of the subject in the same terms indicated above.

Observations for part-time students

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.

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.
ESEVERRI MARTÍNEZ, E., LÓPEZ MARTÍNEZ, J., PÉREZ LARA, J.M., DAMAS SERRANO, A., Manual práctico de Derecho Tributario, Parte General, tirant lo blanch, ultima edición.