

## SUBJECT TEACHING GUIDE

M1840 - Constitutional, administrative, contentious-administrative, tax laws and  
European Union laws  
Master's degree on Access to the Profession of Lawyer

Academic year 2022-2023

### 1. IDENTIFYING DATA

Degree	Master's degree on Access to the Profession of Lawyer	Type and Year	Compulsory. Year 1
Faculty	Faculty of Law		
Discipline	Constitutional, administrative, contentious-administrative, tax laws and European Union laws		
Course unit title and code	M1840 - Constitutional, administrative, contentious-administrative, tax laws and European Union laws		
Number of ECTS credits allocated	10	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	JESÚS MARÍA DE MIGUEL BÁRCENA
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Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO - ASOCIADOS (pendiente asignación D-07) (D251)
Other lecturers	MANUEL JOSE VALENTIN-FERNANDEZ SANTACRUZ JOSE CARLOS DE PABLO VARONA MARIA DE LA CONSOLACION ARRANZ DE ANDRES ANA SANCHEZ LAMELAS ISABEL GANDARILLAS LOPEZ-PASARIN MARIA DEL ROSARIO OJINAGA RUIZ CARLOTA RUIZ DE VELASCO PUNIN JUAN MANUEL REVILLA RODRIGUEZ MARIA CARMEN CUESTA BUSTILLO NURIA RUIZ PALAZUELOS JUAN VAREA ORBEA LETICIA DIAZ RODRIGUEZ JOSE ANTONIO GONZÁLEZ SAIZ JUAN DE LA VEGA-HAZAS PORRUA JUAN CUBRIA FALLA ANA MARIA GARCIA-BARREDO PEREZ

### 3.1 LEARNING OUTCOMES

- Training for the exercise of the legal profession

### 4. OBJECTIVES

Provide a theoretical-practical vision of the contents of the subject useful for the exercise of the legal profession

Encourage students to perform in the resolution of practical cases from the methodology of the legal profession, in particular, the handling of jurisprudence

6. COURSE ORGANIZATION	
CONTENTS	
1	1. ADMINISTRATIVE LAW. I. Public function of the administration. II.- Administrative acts. III.- Authorizations, concessions, previous declarations, responsible declarations and power of veto of the Administration . IV.- Public contracting. V Patrimonial responsibility of the administration. VI Sanctioning Power. VII. Administrative and tax procedures. VII. Nationality and foreigners.
2	3. GENERAL ASPECTS OF TAX LAW. I Spanish tax system. II Effectiveness and interpretation of tax regulations . 1.-Special scope of application. III Tax subjects and application of taxes. IV Inspection of taxes. V Collection Procedure. VI Review procedure. VII Offenses and tax penalties. VIII Approach to personal income tax. IX.- Inheritance and Donations Tax. X.- Property Transfer Tax and Documented Legal Acts: XI.- Value Added Tax. XII: Local Taxes: Tax on Economic Activities. Real Estate Tax. Tax on the Increase in Value of Urban Land. XIII.- Subsidies: elements, review and reimbursement.
3	4. EUROPEAN UNION LAW: I.- General questions of Public International Law. II.- The principles of Union Law. III.- The jurisdictional system of the Union. IV.- The application of Union Law by national jurisdictional bodies. V.- Citizenship and Fundamental Rights in the Union.
4	5. CONSTITUTIONAL LAW. I. The protection of fundamental rights in the workplace.  6. REGIONAL LAW: I. Statute of Autonomy and Cantabrian Institutions.

7. ASSESSMENT METHODS AND CRITERIA				
Description	Type	Final Eval.	Reassessn	%
Description TEST-TYPE exam	Written exam	Yes	Yes	50,00
Description Continuous assessment	Others	No	Yes	50,00
TOTAL				100,00
Observations				
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 and other telematic means.				
Observations for part-time students				
The exam for part-time students is the same as for full-time students. The final mark of those is the one obtained in the exam.				

## 8. BIBLIOGRAPHY AND TEACHING MATERIALS

### BASIC

- Luis Martín Rebollo, "Leyes Administrativas", 2 volúmenes, Thomson Reuters/Aranzadi, 2015
- Calvo Ortega, R., "Curso de Derecho Financiero Español. Derecho Tributario (Parte General), Civitas [última edición].
- Chamorro y Zarza, J. A., "Derecho Tributario. Parte General", Ratio legis [última edición].
- Eseverri, E., López Martínez, J., "Temas prácticos de Derecho Financiero. Parte General", Comares [última edición].
- Lasarte, J. (Coordinador), "Manuel General de Derecho Financiero", tomo segundo, "Derecho Tributario. Parte general", Comares [última edición].
- Martín Queralt, J., Lozano Serrano, C., Casado Ollero, G., Tejerizo López, J. M., "Curso de Derecho Financiero y Tributario", Tecnos [última edición]
- Martín Queralt, J., Lozano Serrano, C., Poveda Blanco, F., "Derecho Tributario", Aranzadi [última edición]
- Menéndez Moreno, A. (Coordinador), "Derecho Financiero y Tributario. Parte General. Lecciones de Cátedra", Lex Nova [última edición]
- Merino Jara, I. (Director), "Derecho Financiero y Tributario. Parte General", Tecnos [última edición]
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- Pérez Royo, F., "Derecho Financiero y Tributario. Parte General", Civitas [última edición]
- Pérez Royo, F. (Director), "Curso de Derecho Tributario. Parte Especial", Tecnos [última edición]
- Escobar Hernández, C., Ojinaga Ruiz, R., "La primacía del Derecho de la Unión Europea", en "Tratado de derecho y políticas de la Unión Europea", coordinado por José María Beneyto Pérez, Jerónimo Maíllo González-Orús, Belén Becerril Atienza, volumen 4, 2011 ["Las fuentes y principios del derecho de la Unión Europea": págs. 441-486]
- Millán Moro, L., "El Tribunal de Justicia de las Comunidades Europeas como Tribunal Constitucional europeo", en "La Unión Europea en perspectiva constitucional", coordinado por Ana M. Carmona Contreras, 2008 [págs. 149-184]
- Pastor Ridruejo, A., Rodríguez Iglesias, G. C., "Fragmentación o consolidación de la protección de los derechos fundamentales: el papel de los tribunales europeos" [Transcripción de la conferencia pronunciada en FRIDE el 28 de octubre de 2007: <http://fride.org/download/FRIDE-28.pdf>]
- Ripoll Carulla, S., "La ejecución de las sentencias del Tribunal Europeo de Derechos Humanos en el ordenamiento jurídico español", en "Revista Europea de Derechos Fundamentales", número 15, primer semestre de 2010 [págs. 75- 112]
- Romano, Cesare P. R. and Alter, Karen J. and Shany, Yuval, Mapping International Adjudicative Bodies, the Issues and Players (December 17, 2013). Romano C./Alter K./Shany Y., "Mapping International Courts and Tribunals, the Issues and Players", in Romano C./Alter K./Shany Y. (editores), "The Oxford University Press Handbook of International Adjudication", Oxford University Press., 2013, págs. 3-26; Loyola-LA Legal Studies Paper número 2013-43. Available at SSRN: <http://ssrn.com/abstract-2369114>
- Baz Tejedor, J. A., "La tutela judicial de los derechos fundamentales en las relaciones de trabajo", Lex Nova, Valladolid, 2006.
- Bilbao Ubillos, J. M<sup>a</sup>, "La eficacia de los derechos fundamentales frente a particulares", Centro de Estudios Políticos y Constitucionales, Madrid, 1997.
- Díez Picazo Jiménez, L. M<sup>a</sup>, "Sistema de derechos fundamentales", Civitas/Aranzadi, Madrid, 2013.
- Gofi Sein, J. L., "La videovigilancia empresarial y la protección de datos personales", Thomson-Civitas, Madrid, 2007.
- Rodríguez Cardo, I. A., "Dignidad, honor e intimidad", en "Revista del Ministerio de Empleo y de la Seguridad Social", número 108, 2014, págs. 133-163.