

## SUBJECT TEACHING GUIDE

### G468 - Financial Law

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

Academic year 2023-2024

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				
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO AREA DE DERECHO FINANCIERO Y TRIBUTARIO (D245)				
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	<ul style="list-style-type: none"> <li>1. Financial activity and financial law.</li> <li>2. Territorial distribution of the financial power.</li> <li>3. The publica Income. Income of public law and of private right.</li> <li>4. Credit Income and national debt.</li> </ul>
2	<ul style="list-style-type: none"> <li>5. Budgetary law. Public budget.</li> <li>6. The budgetary principles.</li> <li>7. The budgetary cycle. Production, execution and control.</li> <li>8. The budgetary control.</li> </ul>
3	<ul style="list-style-type: none"> <li>9. Constitutional principales in the tax field.</li> <li>10. Sources of the tax law.</li> <li>11. Aplication ot the tax law.</li> </ul>

7. ASSESSMENT METHODS AND CRITERIA				
Description	Type	Final Eval.	Reassessn	%
First exam.	Written exam	No	Yes	25,00
Second exam.	Written exam	No	Yes	25,00
Third exam.	Written exam	No	Yes	25,00
Final exam.	Written exam	Yes	Yes	25,00
TOTAL				100,00
Observations				
1. Ordinary call				
<p>After the theoretical explanation of each of the three blocks of content, an exam will be carried out for each of these blocks.</p> <p>Each of these exams will consist of six short essay questions. Five questions will be theoretical and one practical.</p> <p>If the result of any of the three exams corresponding to each of the blocks of the subject is less than 5 points, or if one of these tests has not been attended, the student must take the final exam corresponding to the ordinary call of the subject. This exam, in which the subject corresponding to the three content blocks of the subject will be evaluated, will also consist of ten short questions of development, eight of a theoretical type and two of a practical type. Again, each question will count up to one point, having to obtain five points on average to pass the test and release the subject.</p>				
2. Extraordinary call				
<p>In the extraordinary call, the exam, in which the matter corresponding to the three content blocks of the subject will be evaluated, will consist of ten short questions of development, eight of a theoretical type and two of a practical type. Each question will count up to one point, having to obtain five points on average to pass the test and release the subject.</p> <p>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.</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.

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

