

## SUBJECT TEACHING GUIDE

486 - Constitutional, Administrative, Contentious-Administrative, Tax and European  
Union Law  
Master's degree on Access to the Profession of Lawyer

Academic year 2024-2025

### 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	486 - Constitutional, Administrative, Contentious-Administrative, Tax and European Union Law				
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	JOSE ANTONIO VALLES CAVIA MANUEL JOSE VALENTIN-FERNANDEZ SANTACRUZ YELLE CACHO SANCHEZ JOSE CARLOS DE PABLO VARONA MARIA DE LA CONSOLACION ARRANZ DE ANDRES ANA SANCHEZ LAMELAS ISABEL GANDARILLAS LOPEZ-PASARIN JAVIER URIBE MENDIETA CARLOTA RUIZ DE VELASCO PUNIN JUAN MANUEL REVILLA RODRIGUEZ MARIA CARMEN CUESTA BUSTILLO NURIA RUIZ PALAZUELOS JUAN VAREA ORBEA JOSE ANTONIO GONZÁLEZ SAIZ JUAN DE LA VEGA-HAZAS PORRUA JUAN CUBRIA FALLA ANA MARIA GARCIA-BARREDO PEREZ

### 3.1 LEARNING OUTCOMES

- Acquire the skills, aptitudes and knowledge that allow students to correctly defend the interests of the client in the constitutional and administrative field.
- Acquire the skills, aptitudes and knowledge in tax law with respect to the fiscal implication of the main legal acts with economic significance and, in general, the correct exercise of the profession in this field.
- Obtain advanced knowledge of European Law and its jurisdictional system, given its significant impact on the national legal systems of the Member States of the Union.

**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. SUBJECT PROGRAM**

**CONTENTS**

1	ADMINISTRATIVE LAW. 1. Administrative action and the principle of legality: the procedure and administrative acts. 2. Administrative sanctions. 3. Patrimonial responsibility. 4. Control of Public Administrations: administrative appeals and contentious-administrative appeals. The execution of contentious-administrative sentences. 5. Autonomous Community Law: reference to the specific legislation of the Autonomous Community of Cantabria .
2	GENERAL ASPECTS OF TAX LAW. 1. Spanish tax system. 2. Effectiveness and interpretation of tax regulations . 3. Tax subjects and application of taxes. 4. Tax procedures. Tax inspection. 5. Collection Procedure. 6. Review Procedure. Appeals and complaints. 7. Tax offenses and sanctions. 8. Taxes in particular. The tax regime of the legal profession and the procurement.
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	CONSTITUTIONAL LAW. 1. The basic principles and institutions of the Spanish Constitution. 2. The territorial organization of the State. 3. Fundamental rights: judicial protection and supranational protection.

**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
<b>TOTAL</b>				<b>100,00</b>
<b>Observations</b>				
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.				
The student must attend classes -theoretical and practical- and participate responsibly in other activities aimed at completing their training. Attendance to face-to-face teaching will be mandatory in at least 80% of the scheduled sessions.				
In the continuous evaluation, teamwork, individual work, the use of the class, the interest and participation shown in the course, as well as the oral presentations that are required during the development of the Master will be considered.				
<b>Observations for part-time students</b>				
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]

-Merino Jara, I. (Director), "Derecho Financiero y Tributario. Parte Especial", Tecnos [última edición].

-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.

Gofñi 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.