



COURSE DATA

DATA SUBJECT

Code: 35223
Name: Financial and tributary law I
Cycle: Undergraduate Studies
ECTS Credits: 6
Academic year: 2026-27

STUDY (S)

| Degree | Center | Acad. year | Period |
|--|---------------------|------------|----------------------------------|
| 1303 - Degree in Law | Facultat de Dret | 3 | Second quarter |
| 1921 - Double Degree Program BMA and Law | Facultat d'Economia | 4 | Second quarter, First quarter |
| 1922 - Double Degree Prog. Law-Political Science | Facultat de Dret | 4 | Second quarter |
| 1923 - Double Degree Programme Law-Criminology | Facultat de Dret | 4 | Second quarter |
| 1930 - Double Degree Programme in Law and Political and Public Admin. Sciences | Facultat de Dret | 4 | Second quarter |

SUBJECT-MATTER

| Degree | Subject-matter | Character |
|--|--|------------|
| 1303 - Degree in Law | Financial and tax law | COMPULSORY |
| 1921 - Double Degree Program BMA and Law | Year 4 compulsory subjects | COMPULSORY |
| 1922 - Double Degree Prog. Law-Political Science | Year 4 compulsory subjects | COMPULSORY |
| 1923 - Double Degree Programme Law-Criminology | Year 4 compulsory subjects | COMPULSORY |
| 1930 - Double Degree Programme in Law and Political and Public Admin. Sciences | Asignaturas obligatorias de cuarto curso | COMPULSORY |

COORDINATION

URIOL EGIDO CARMEN

SUMMARY

This subject deals with the essential elements of the tax and budget law, the so-called `General Part of Public Finance Law and Taxation. In the Spanish tradition, both the law of public revenue and public expenditure are studied as a single discipline, in the context of which taxation law is a central piece, thus the name Public Finance Law and Taxation. The topics covered include legal categories of public revenue, constitutional principles in the field of public finance (both revenue and expenditure), sources of public finance law, interpretation, structure and elements of the tax, the different subjective positions in the application of the tax, tax procedures, budget and public expenditure procedures, among others. The student will acquire the conceptual tools necessary to confront the interpretation and application of



the rules of this field of the law, paying due attention to the decisions of the courts and administrative resolutions.

This subject, therefore, sets the basic ground for the remaining subjects in the field of Public Finance Law and Taxation in the Law Degree. It is a necessary preparation to understand the law of particular taxes, such as the Income Tax or VAT, which are taught in the subject 'Public Finance Law and Taxation II' (also compulsory for the Law Degree) as well as for other subjects offered, such as Tax Practice (mandatory), Business Taxation and Budgetary Law (optional). Since Tax Practise covers tax procedures in detail, this topic is only introduced in the subject 'General Part' of Public Finance Law and Taxation. Nevertheless, the main features and elements of tax procedure are covered, as illustrated in the syllabus.

PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

Students are advised to pass previously Constitutional Law and Administrative Law courses dealing with sources of the law.

COMPETENCES / LEARNING OUTCOMES

1303 - Degree in Law

Be able to analyse legal problems and synthesise their approach and resolution.

Be able to apply constitutional principles and values, the respect for human rights, with special attention to equality between men and women, sustainability and the culture of peace as working tools in the interpretation of the legal system.

Be able to communicate correctly both orally and in writing in the field of law.

Be able to read and interpret legal texts.

Be able to use information and communication technology to obtain and select legal information.

Be able to use legal sources (legal, jurisprudential and doctrinal).

Develop critical awareness for the analysis of the legal system and develop the legal dialectic.

Know, understand and know how to apply the interrelation between law and other non-legal disciplines.

Know the content and application of each of the branches of the legal system.

Understand the constitutional regulatory framework, the political institutions of the State and their functioning.



Understand the legal system as unitary and have an interdisciplinary perspective of legal problems.

DESCRIPTION OF CONTENTS

1. PUBLIC FINANCE LAW IN THE SPANISH CONSTITUTION.

- I. Concept and content of Public Finance Law.
- II. Public revenue: concept and types.
- III. Constitutional principles: generality; ability to pay; equality; progressivity; non confiscation; legality.
- IV. The Budget: concept, principles and effects.

2. COMPULSORY CONTRIBUTIONS (‘TRIBUTOS’). CONCEPT AND TYPES.

- I. Compulsory contributions (‘tributos’). Concept. Types of compulsory contributions.
- II. Other public payments.

3. SOURCES OF PUBLIC FINANCE LAW. THE POWER TO TAX: CONCEPT AND LIMITS.

- I. Sources of Public Finance law: International treaties; EU Law; the Budget Act; the Law-Decree (‘Decreto- Ley’); the Legislative-Decree (‘Decreto Legislativo’); regulations; Interpretative Orders and other administrative sources; supplementary law (‘derecho supletorio’) of public finance law.
- II. Spatial scope. Temporal scope. Retroactivity in public finance law.
- III. The interpretation of public finance provisions in the Spanish legal system; analogy; *fraus legis* or the so- called conflict in the interpretation of tax provisions (conflicto en la interpretación de la norma); binding administrative opinion (rulings); information and support to the taxpayer in tax compliance.
- IV. The power to tax and spend: concept, limits, allocation and constitutional framework.



V. The power to tax and spend of the State.

VI. The power to tax and spend of the Autonomous regions.

VII. The power to tax and spend of local entities (provinces and municipalities).

VIII. The power to tax and spend of other public entities (corporative entities or *¿entes corporativos¿*).

4. ELEMENTS OF THE TAX RELATIONSHIP.

I. The legal relationship arising from the tax in LGT.

II. The obligation to pay tax or *¿main tax obligation¿* (*obligación tributaria principal*). Elements (taxable event; moment when the tax is due -*devengo del tributo-*; exemption; quantitative elements; deductions).

III. Pre-payment mechanisms: withholding of tax (*¿retención¿*), prepayment (*¿ingreso a cuenta¿*) and installment payments (*¿pago fraccionado¿*).

IV. The obligation to charge certain taxes (*¿repercusión del tributo¿*).

V. Subjects in the tax. Active subject. Subjects under tax obligations (*obligados tributarios*) and passive subjects (*¿sujetos pasivos¿*).

VI. The person under tax liability (*¿responsable del tributo¿*). Concept and defining notes. Cases of joint and several liability (*¿responsabilidad solidaria¿*) in LGT. Cases of secondary liability (*¿responsabilidad subsidiaria¿*) in the LGT. Procedure to determine and impose liability.

VII. Succession in the tax liability.

VIII. The tax domicile.

IX. Representation in tax law.

5. IMPLEMENTATION OF THE TAX.

I. The implementation of the tax. Concept, contents and limits.

II. Common rules and general concepts of tax procedures. Normative framework; Procedure; Term for an administrative decision; Time limits; Motivation (reasoning of the administrative decision); The tax determination; Tax notifications; Evidence.

III. Acts of the taxpayers to apply the tax: Tax declaration (*¿declaración tributaria¿*); Self assessments



(¿autoliquidaciones¿); Provision of tax data (¿comunicaciones de datos¿); Tax declarations, tax returns and complementary data (¿comunicaciones complementarias¿).

IV.Repayment procedure that begins with a self assesment, a request or a provision of data.

V.Procedure for tax determination that begins with a tax declaration.

VI.Procedure to verify declared data.

VII.Procedure of limited audit (comprobación limitada). Effects of the resulting tax determination.

VIII.Procedure to audit valuations (comprobación de valores).

IX.Tax auditing procedure (¿procedimiento de inspección¿).

X Tax collection: Timely payment; Payment facilities; Interest for late payment (¿interés de demora tributario¿); Surcharges for spontaneous late payment (¿recargos por pago extemporáneo sin requerimiento previo¿); Compulsory payment procedure (¿procedimiento de apremio¿).

6.TAX INFRINGEMENTS AND PENALTIES.

I.Tax infringements and penalties.

II.Procedure for the imposition of tax penalties.

III.Crimes in tax matters.

7.ADMINISTRATIVE REVIEW PROCEDURES IN TAX MATTERS.

I.Administrative review.

II. Especial review procedures (review initiated by the Administration).

III. The ¿reposición¿ appeal (appeal to the same body that adopted the appealed decision).

IV.The ¿reclamación Económico-Administrativa¿ (appeal to an especial administrative body that decides taxation appeals).



V. Judicial review procedure in tax matters.

WORKLOAD

PRESENCIAL ACTIVITIES

| Activity | Hours |
|-----------------------------------|--------------|
| Theoretical and practical classes | 60,00 |
| Total hours | 60,00 |

NON PRESENCIAL ACTIVITIES

| Activity | Hours |
|---------------------------------------|--------------|
| Attendance at other activities | 3,00 |
| Individual or group project | 6,00 |
| Independent study and work | 20,00 |
| Preparation of lessons | 26,00 |
| Preparation for assessment activities | 32,00 |
| Resolution of case studies | 3,00 |
| Total hours | 90,00 |

TEACHING METHODOLOGY

The teaching methodology must be able to focus, from the outset, on the problem to be addressed, presenting its various facets, which will be developed later. To this end, the teacher must explain the core problems to be addressed, as well as the values and normative purposes pursued by the legal system in regulating and attempting to resolve these problems. A legal teaching-learning process that, under the guise of mere legal technique, avoids addressing the values that inspire the legal system, the social needs it must address, and the criteria on which it bases its solutions. Therefore, from the very beginning, the teacher has the role of revealing and explaining these dimensions in advance. In a word, what operational pedagogy summarizes as "presentation of the subject matter" and the values that shape and explain it.

Secondly, in relation to the above, given the theoretical and practical content of most of the subjects, it is advisable to emphasize lectures that situate the student within the framework of the legal system, presenting the legal system in an abstract manner, highlighting and presenting the most relevant norms and their application criteria for the fundamental problems to be addressed. Therefore, the focus should be on establishing certain key legal categories or institutions for resolving the subject's key problems. All this with the aim of enabling applied classroom activities, such as discussing materials or resolving cases, based on materials previously provided to the student.

Thirdly, finally, students' ability to use new technologies must be strengthened. Therefore, both in the provision and selection of materials and in their use and presentation of the results achieved, the use of tools such as virtual classrooms, database management, electronic queries, panel or slide presentations, etc., must be encouraged.

In line with the Curriculum's approach, the teaching methodology must aim to position students to independently discover and progress in solving the problems posed. To this end, it is instrumental to instill in them rigor in reasoning, clarity in the separation of different aspects, a need to avoid logical leaps or "prejudices" regarding the content or interpretation of relevant regulations, and, ultimately, to empower them to reach and offer their own solutions through appropriate technical-legal reasoning and



the use of values and principles. In an environment as ever-changing as the public finance and taxation regulatory framework, "learned" solutions are of little value. Emphasis must be placed on the ability to extract, at any given time, from each current regulatory framework and in response to each specific problem posed, the most advisable solutions, even with the margin of debate or even uncertainty that the legal system often presents, and which leads to disparate solutions depending on the legal practitioners or the position they occupy as enforcers of the law.

Finally, without resorting to the case study method, which is inconsistent with our legal system, which is codified and has highly developed and precise regulatory bodies for the various legal areas, the discussion of problems cannot ignore, where appropriate, the jurisprudential precedents and the solutions provided by advisory bodies. Therefore, the debate and solutions in the classroom must address the entire legal phenomenon, integrating, along with the norms, legal experience, the external effects of said norms, and their impact on the specific situation in which the legal system must be applied. Therefore, the complementarity of the various legal facets of a problem cannot be ignored by focusing on a primary one and ignoring the consequences it may entail in other dimensions, when, in reality, virtually all legal decisions and options must take into account these various legal facets and their consequences. Therefore, the problems themselves, and above all, their approach and solutions, must be built on the basis of this plurality of aspects, imbuing students with the need for comprehensive counseling that does not neglect any of them.

EVALUATION

The final grade consists of:

A) **70% assessment** of theoretical and practical knowledge, which will be carried out through a comprehensive exam where students show their understanding of the topic and, where appropriate, that they are able to apply that knowledge.

B) **30% CONTINUOUS ASSESSMENT**. The continuous assessment of each student will distinguish:

- Continuous assessment based on regular attendance and active participation in the proposed in-person activities, such as internships or workshops, the preparation and/or submission of papers, reports, and/or oral presentations on such activities, individually or collectively, taking into consideration the student's level of involvement and effort in the teaching-learning process and the skills and attitudes demonstrated during these activities; 20%

- Continuous assessment based on the student's attendance at seminars, visits to institutions, or other activities proposed by the instructor in the appendix to the guide; and, where applicable, submission of assignments, reports, and/or oral presentations on the activity completed, individually or collectively, considering the student's level of involvement and effort in the learning process and the skills and attitudes demonstrated during the activity: 10%

In the continuous assessment, at least TWO EVALUABLE ACTIVITIES will be carried out, with details of their implementation in the Appendix to the Academic Guide for each Professor. The Professor of each group may carry out additional continuous assessment activities, which will also be included in the corresponding Appendix to the Syllabus.



-Recovery of continuous assessment:

Anyone who proves, before the corresponding teacher, that circumstances prevent them from following the continuous assessment will take, both in the first and second call, an element of assessment additional to the final exam, consisting of a practical case, provided in advance, about which on the day of the exam they will be asked to answer some questions that it raises and which will have, at most, a value of 1.5 points.

-Minimums of the two parts of the assessment to average:

To pass the course, students must obtain at least 40 percent of the maximum grade corresponding to each component of the assessment in both the continuous assessment and the final exam. This means a score of 1.2 out of 3 points (if the continuous assessment represents 30 percent) and a score of 2.8 out of 7 (if the final exam represents 70 percent of the final grade).

This minimum score of 40 percent will not be required in the second sitting, given the student's right to pass the course through an exam in which all recoverable continuous assessment activities will be assessed, while maintaining the grade for non-recoverable activities.

When, pursuant to the regulations for exam overlaps, the exam must be taken on a date other than the official one, the Professor may change the exam format, maintaining the same level of rigor and difficulty as the exam administered to the rest of the group.

Students who have followed the continuous assessment and have been assessed on it, if they do not appear for the final exam on the official exam date (in both the 1st and 2nd sittings), will receive a grade of NOT PRESENTED.

REFERENCES

- Referencia b1: MARTÍN QUERALT, J.; LOZANO SERRANO, C.; TEJERIZO LÓPEZ, J.M.; CASADO OLLERO, G. y ORON MORATAL, G: Curso de Derecho Financiero y Tributario, Madrid, edición 2024. Referencia b2: Textos Normativos: Constitución, Compendios de leyes generales y sus correspondientes desarrollos reglamentarios en materia financiera y tributaria.
- Referencia c1: PÉREZ ROYO, F.: Derecho Financiero y Tributario. Parte General; ed. Civitas, edición 2024. Referencia c2: CALVO ORTEGA, R.: Curso de Derecho Financiero, Tomo I (Derecho Tributario, Parte General), Edición 2024