



## COURSE DATA

### DATA SUBJECT

**Code:** 35224  
**Name:** Financial and tributary law II  
**Cycle:** Undergraduate Studies  
**ECTS Credits:** 6  
**Academic year:** 2026-27

### STUDY (S)

Degree	Center	Acad. year	Period
1303 - Degree in Law	Facultat de Dret	4	First quarter
1921 - Double Degree Program BMA and Law	Facultat d'Economia	4	First quarter, Second quarter
1922 - Double Degree Prog. Law-Political Science	Facultat de Dret	5	First quarter
1923 - Double Degree Programme Law-Criminology	Facultat de Dret	5	First quarter
1930 - Double Degree Programme in Law and Political and Public Admin. Sciences	Facultat de Dret	5	First 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 5 compulsory subjects	COMPULSORY
1923 - Double Degree Programme Law-Criminology	Year 5 compulsory subjects	COMPULSORY
1930 - Double Degree Programme in Law and Political and Public Admin. Sciences	Asignaturas obligatorias de quinto curso	COMPULSORY

### COORDINATION

GARCIA MORENO VICENTE ALBERTO

## SUMMARY

The aim of this course is to provide students with a general understanding of the Spanish tax system through the study of the main types of taxes in force in Spain, with particular emphasis on state-level taxes. This does not preclude the inclusion of an introduction to the tax regimes of other territorial authorities, namely the Autonomous Communities and Local Entities. Within the Law Degree curriculum, this course is positioned between the compulsory subjects Financial and Tax Law I and Tax Practice, following a logical sequence of study. It begins with the general concepts of this branch of law, especially Tax Law, continues



with their application to the study of specific taxes, and concludes, as a synthesis with a strong practical perspective, with the application of the knowledge and skills acquired in the final compulsory course within the area of Financial and Tax Law.

## PREVIOUS KNOWLEDGE

## RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

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

## OTHER REQUIREMENTS

## COMPETENCES / LEARNING OUTCOMES

### 1303 - Degree in Law

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

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

## DESCRIPTION OF CONTENTS

### 1. WEALTH TAX

Legal sources

Characteristics of the tax



Territorial scope of application

Taxable event: exempt assets and rights

Taxpayers

Taxable base and payable base

Determination of tax liability

Tax management

## 2. INHERITANCE AND GIFT TAX

Background

Taxable event

Taxpayers

Taxable base

Determination of tax liability

Formal obligations; accrual and legal limitation period

## 3. TRANSFER TAX AND STAMP DUTY

Characteristics and legal sources. Current structure of the tax

Types of tax; distinction from VAT

Common rules; valuation procedures

Formal obligations and tax management

## 4. VALUE ADDED TAX (VAT)

Introduction and development of VAT in Spain; characteristics; applicable regulations



Taxable events; exemptions

Place of performance of the taxable event

Accrual of the tax

Taxable base

Taxpayers; tax chargeability

Tax rates

Deductions and refunds

Formal obligations of taxpayers

Tax management

## 5. LOCAL TAXES

Current regulatory framework

Real Estate Tax (IBI)

Tax on Construction, Installations and Works (ICIO)

Tax on the Increase in Value of Urban Land (IIVTNU)

## 6. PERSONAL INCOME TAX

Introduction; legal sources

Nature, purpose, and scope; Non-Resident Income Tax

Taxable event and classification of exemptions

Personal scope: the taxpayers

Tax residence



Allocation of income

Attribution of income

Tax period, accrual, and timing rules

Determination of gross and net taxable base

Special tax regimes

Integration and offsetting of income

Personal and family allowances

Special valuation rules

Tax calculation: tax deductions

Regional (autonomous) or complementary tax

Final tax liability

Family taxation

Tax management: filing obligations; advance payments; provisional assessments; formal obligations; liability and penalty regime

## 7. CORPORATE INCOME TAX

Background and characteristics of the tax

Taxable event

Taxpayers

Taxable base: definition and valuation rules

Determination of tax liability: tax deductions

Special tax regimes



Formal obligations

**WORKLOAD****PRESENCIAL ACTIVITIES**

Activity	Hours
Theoretical and practical classes	60,00
<b>Total hours</b>	<b>60,00</b>

**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
<b>Total hours</b>	<b>90,00</b>

**TEACHING METHODOLOGY****Teaching Modalities****¿ Theoretical Instruction**

The teaching methodology must be designed to focus, from the outset, on the core legal issue under discussion, presenting its various dimensions, which will be developed in greater depth throughout the course. To this end, the instructor must clearly identify the key legal problems to be addressed, as well as the values and normative objectives pursued by the legal system in regulating and attempting to resolve such issues. A legal teaching-learning process that hides behind the guise of mere legal technique while avoiding engagement with the foundational values of the legal system, the social needs it seeks to address, and the rationale behind its solutions, is inconceivable. Therefore, from the very beginning, the instructor plays a crucial role in unveiling and articulating these dimensions. In pedagogical terms, this corresponds to what is known as the ¿presentation of the subject matter¿ and the values that shape and explain it.

**¿ Applied Activities**

Given the theoretical-practical nature of the subject matter, it is advisable to incorporate lectures that situate the content within the broader legal framework, highlighting the most relevant legal norms and the



criteria for applying them to the fundamental problems to be addressed. This approach aims to prepare students for applied classroom activities, such as the discussion of legal materials or the resolution of practical cases, based on resources provided to students in advance.

In addition, students' ability to use new technologies must be actively reinforced. Therefore, both in the selection and use of materials and in the presentation of their work, the use of tools such as virtual learning platforms, legal databases, electronic consultations, and digital presentations (e.g., slides or panels) should be encouraged and integrated into the learning process.

### ¿ Guided Activities and Independent Student Work

In line with the curriculum's pedagogical approach, the teaching methodology should aim to place students in a position to independently identify and progressively resolve the legal problems presented, through both guided activities and autonomous work. To achieve this, it is essential to instill rigorous reasoning, clarity in distinguishing between different legal aspects, and the ability to avoid logical fallacies or preconceived notions regarding the content or interpretation of relevant norms. Ultimately, students should be equipped to develop and articulate their own solutions through sound legal-technical reasoning grounded in values and principles.

In a constantly evolving legal environment such as tax law, memorized solutions are of limited use. Emphasis must be placed on students' ability to independently extract appropriate solutions from the applicable legal framework in response to specific problems, even when legal uncertainty or interpretative divergence exists among legal practitioners.

Finally, although the case method is not fully compatible with a codified legal system characterized by highly developed and precise legal bodies, the discussion of legal problems must not ignore relevant jurisprudence and advisory opinions. Classroom debates and proposed solutions should consider the legal phenomenon as a whole, integrating not only the applicable norms but also legal experience, the external effects of those norms, and their impact on the specific situations in which legal advice is sought. Therefore, the complementary nature of the various legal dimensions of a problem must not be overlooked. Legal decisions and strategies must account for these multiple dimensions and their consequences. Accordingly, both the problems presented and their analysis and resolution should be constructed on the basis of this plurality, fostering in students an understanding of the need for comprehensive legal advice that takes all relevant aspects into account.

## EVALUATION

The final grade consists of:

A) 70% ¿ Evaluation of theoretical and practical knowledge, which will be assessed through a COMPREHENSIVE EXAM designed to test the student's understanding and, where applicable, the application of acquired knowledge.

B) 30% ¿ CONTINUOUS ASSESSMENT. Continuous assessment for each student includes:



Continuous assessment based on regular attendance and active participation in classroom activities such as practical exercises or workshops, the preparation and/or submission of written assignments, reports and/or oral presentations related to those activities, either individually or in groups. The evaluation will take into account the student's level of engagement and effort in the learning process, as well as the skills and attitudes demonstrated during the development of these activities: 20%

Continuous assessment based on attendance at seminars, institutional visits, or other activities proposed by the professor, as outlined in the appendix to the course guide; and, where applicable, the submission of written assignments, reports and/or oral presentations related to the activity, either individually or in groups. The assessment will consider the student's engagement and effort in the learning process, as well as the skills and attitudes shown during the activity: 10%

At least TWO ASSESSABLE ACTIVITIES will be carried out as part of continuous assessment. These will be detailed in the appendix to the academic guide provided by each professor. The professor may propose additional continuous assessment activities, which will also be included in their respective appendices.

#### **Recovery of continuous assessment:**

Students who demonstrate to the professor that they are unable to follow continuous assessment for justified reasons may, in both the first and second examination call, complete an additional practical assignment, provided in advance. On the day of the final exam, they will be required to answer specific questions related to this assignment. This part will be worth a maximum of 1.5 points.

#### **Minimum requirements for averaging both assessment components:**

To pass the course, students must obtain at least 40% of the maximum score allocated to each part of the assessment. That is, at least 1.2 out of 3 points for continuous assessment (if it accounts for 30% of the final grade), and at least 2.8 out of 7 points in the final exam (if it accounts for 70% of the final grade).

This 40% minimum requirement will not apply in the second exam session, since students have the right to pass the course through a single exam, which will assess all recoverable components of the continuous assessment, while retaining the grades of the non-recoverable ones.

In cases where, due to overlapping exams, students are required to take the final exam on a date other than the official one, the professor may change the exam format, while maintaining the same level of demand and difficulty as the general exam taken by the rest of the group.

Students who have participated in continuous assessment but do not attend the final exam on the official date (whether in the first or second session) will receive the grade "ABSENT" (No Presentado).

## **REFERENCES**

- Manual de Derecho tributario. Parte Especial. HERRERA MOLINA, P., ÁLVAREZ MARTÍNEZ, J y



GARCÍA MORENO, V.A (DIRS.), VV.AA. Aranzadi, 2024.

- AAVV: "los impuestos sobre la renta de las personas físicas y de no residentes " / Fernando Cervera Torrejón, Francisco J. Magraner Moreno, Jorge Martín López, Valencia: Tirant lo Blanch, última edición.
- Impuesto sobre el Valor Añadido, Ley y Reglamento, ed. de DE MIGUEL CANUTO, E., Tecnos, última edición.
- Legislación básica del sistema tributario español, ed. de CALERO GALLEGO, J. y ESCRIBANO LÓPEZ, F., Tecnos, última edición.