



COURSE DATA

DATA SUBJECT

Code: 36730
Name: Public Treasury and Financial Administration Regime
Cycle: Undergraduate Studies
ECTS Credits: 6
Academic year: 2026-27

STUDY (S)

Degree	Center	Acad. year	Period
1335 - Degree in Political and Public Administration Sciences	Facultat de Dret	3	Second quarter
1931 - Double Degree Program in Sociology-Political Sciences and Public Administr.	Facultat de Dret	4	Second quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1335 - Degree in Political and Public Administration Sciences	Régimen de la Hacienda Pública y de la Administración Financiera	COMPULSORY
1931 - Double Degree Program in Sociology-Political Sciences and Public Administr.	Asignaturas obligatorias de cuarto curso	COMPULSORY

COORDINATION

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SUMMARY

This subject aims to provide the student with the necessary conceptual tools to face the interpretation and application of this sector of the system, paying attention to the existing jurisprudential and administrative doctrine. The study of the essential institutes of the tax system is addressed, that is, of the commonly called General Part of Financial and Tax Law, within the degree in Political Science and Public Administration, from the analysis of constitutional principles to the study of tax procedures, passing through the normative sources, the interpretation of tax categories and the essential elements of tribute. The most essential of the Spanish tax system is also addressed, examining both direct taxation - on income and wealth - and indirect taxation - related to consumption-, making an incursion into topics currently under debate such as environmental taxation and current trends in taxation - recent tax figures-, also integrating the international perspective of taxation.

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

1335 - Degree in Political and Public Administration Sciences

Analizar el diseño, la planificación, la gestión y la evaluación de las políticas públicas y hacer recomendaciones de mejora, especialmente en las políticas de género, medio ambiente y desarrollo sostenible.

Conocer y saber analizar el entorno económico, la dimensión económica del sector público y las técnicas de gestión económica de proyectos.

Conocer y saber analizar la estructura y funcionamiento de las Administraciones públicas.

Pensamiento crítico.

Saber analizar la estructura y funcionamiento de los sistemas y procesos políticos, sus elementos, así como su dimensión histórica, con especial atención al sistema político español y al de la Unión Europea.

Saber analizar las principales técnicas de gestión en la Administración Pública y diseñar estrategias de mejora organizativa y aseguramiento de la calidad de los servicios públicos ante los retos del nuevo entorno digital.

Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.

Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.

Students must have acquired knowledge and understanding in a specific field of study, on the basis of general secondary education and at a level that includes mainly knowledge drawn from advanced textbooks, but also some cutting-edge knowledge in their field of study.

Students must have developed the learning skills needed to undertake further study with a high degree of autonomy.

Students must have the ability to gather and interpret relevant data (usually in their field of study) to make judgements that take relevant social, scientific or ethical issues into consideration.

Trabajo en equipo.

DESCRIPTION OF CONTENTS



1. CONSTITUTIONAL MODEL OF PUBLIC FINANCE

1. Legal regulation of financial activity

1.1. Financial activity

1.2. Public revenues: taxes, patrimonial revenues, public prices, public debt

1.3. Public finance in the Constitution: constitutional principles: generality, equality, economic capacity, progressivity, reservation of law, fairness in spending, efficiency and economy in spending, budgetary stability.

1.4. Sources: effectiveness and interpretation of financial rules.

2. Management of expenditure: public budgets.

2.1. Public budgets: budgetary principles.

2.2. Budgetary appropriations.

2.3. Budgetary procedure.

2.4. Budgetary control.

2. THE DISTRIBUTION OF FINANCIAL POWER

1. The financial power. Concept, historical evolution and constitutional and other limits imposed by Community law.

2. The functional distribution of financial power: regulatory and management competencies.

3. The legal regulation of financial power.

3.1. The financial power of the state.

3.1.1. Establishment of the state tax system and general framework of the entire tax system

3.1.2. Establishment of the basic criteria of the CC tax system.AA

3.1.3. Establishment of the tax system of local entities.

3.2. The financial power of the Autonomous Communities.

3.2.1. Content and limits

3.2.2. The financial power in terms of income.

3.2.3. The financial power in terms of spending.

3. THE TRIBUTE AND THE ADMINISTRATION: THE APPLICATION OF THE TRIBUTES

1. The tributes.

1.1. Classes: taxes, fees and special contributions.

1.2. Elements of the taxable event, taxable persons, accrual, taxable base and type of tax.

2. Tax administration

2.1. Minutes of the Administration and actions of individuals

2.2. Self-assessments of the individual

2.3. Common rules on the application of taxes

3. Tax procedures.



- 3.1. Management procedures.
- 3.2. Inspection procedures.
- 3.3. Collection actions.
- 3.4. Sanctioning procedure
- 3.5. Review: economic-administrative claims
- 4. Contentious-administrative process

4. INTRODUCTION TO THE TAX SYSTEM

- 1. Income taxation: concept and models
 - 1.1. Taxation on personal income.
 - 1.2. Taxation on corporate income.
 - 1.3. Taxation on the income of non-residents
- 2. Taxation on consumption
 - 2.1. IVA. Concept and principles.
 - 2.2. The excise taxes.
 - 2.3. Taxes on foreign traffic.
- 3. Other taxable matters.
 - 3.1. Taxation on Wealth
 - 3.2. Taxation on patrimonial traffic.
 - 3.3. Tax policies for environmental protection.
 - 3.4. New trends

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



- Face-to-face master classes, case studies, solving exercises and problems, cooperative learning.
- Schematics, concept maps, both individual and group/group summaries. Individual and/or group presentations. Assistance to tutorials.
- Comprehensive reading of texts and study materials.
- Expression of knowledge at the oral or written level.

EVALUATION

The qualification consists of a 40% component, which quantifies a continuous assessment, and a 60% component, which quantifies an overall assessment of theoretical and practical knowledge.

In the continuous evaluation, the continuous monitoring and the preparation of the different contents of the program will be valued, having at least three evaluable minutes consisting mainly of the resolution of cases, questionnaires or the conduct of class debates.

The teacher reserves the right to carry out additional continuous assessment activities.

The final qualification is composed of:

A) 60% assessment of theoretical and practical knowledge, which will be carried out by conducting a COMPREHENSIVE written comprehension TEST and, if applicable, application of the acquired knowledge.

B) 40% CONTINUOUS ASSESSMENT. In the continuous evaluation of each student will be distinguished:

- Continuous evaluation based on regular attendance and active participation in the proposed face-to-face activities, such as the completion of internships or participation in workshops, the preparation and/or delivery of papers, reports/reports and/or oral presentations on such activities, individually or collectively, all this taking into consideration the degree of involvement and effort of the student in the teaching-learning process and the skills and attitudes shown during the development of these activities: 30%

- Continuous evaluation based on the student's attendance at seminars, visits to institutions or other activities proposed by the teacher in lanexo to the guide; and, if appropriate, delivery of papers, reports/reports and / or oral presentations on the activity carried out, individually or collectively, all this taking into consideration the degree of involvement and effort of the student in the teaching-learning process and the skills and attitudes shown during the development of this activity: 10%

Within the continuous evaluation, at least TWO EVALUABLE ACTIVITIES will be carried out, their completion being determined in the Annex to the Academic Guide of each teacher.



- Recovery of the continuous evaluation:

- Whoever accredits to the corresponding teacher circumstances that prevent him from following the continuous evaluation, will make, both in the first and in the second call, an additional test to the final, consisting of a practical assumption, ease in advance, on which on the day of the exam he will be asked to answer some of the questions he raises and that will have a value up to 2 points.

- Minimums of the two parts of the evaluation to make the average:

In order to pass the subject, the student must obtain, both in continuous evaluation and in the final test, at least 40 percent of the maximum grade corresponding to each of the parts of the evaluation. That is, a 1.6 out of 4 points (if the continuous evaluation represents 40 out of 100 of the evaluation) and a 2.4 out of 6 (in the case that the overall test is 60 percent of the final grade)

This minimum of 40 per 100 will not be required to the second call given the right that the student has to be able to pass the subject through an exam, in which he will be evaluated of all the recoverable continuous evaluation activities, and to maintain the grade of those not recoverable.

When, in application of the rules provided by the regulations for the case of coincidence of exams, there is an obligation to take the test on a different date from the official one, the responsible teacher may change the modality of the exam, maintaining the same level of demand and difficulty as for the exam conducted in general to the rest of the group.

The students who have followed the continuous evaluation and have been evaluated of the same, in the case of not appearing for the final test on the official date of the exam (both in the 1st and 2nd convocation) will obtain the qualification of NOT PRESENTED

REFERENCES

- - MARTÍN QUERALT, J., LOZANO SERRANO, C., TEJERIZO LÓPEZ, J.M, CASADO OLLERO, G., Curso de Derecho financiero y tributario, ed. Tecnos, Madrid , última edición. - HERRERA MOLINA, P., ÁLVAREZ MARTÍNEZ, J., GARCÍA MORENO, VV.A.A. Manual de Derecho tributario. Parte especial, Ed.Aranzadi, Pamplona, última edición.