

1. OVERVIEW

Subject Area	FINANCIAL AND TAX LAW 1
Degree	BACHELOR'S DEGREE IN LAW
School/Faculty	SOCIAL SCIENCES
Year	Third
ECTS	6 ECTS
Type	Compulsory
Language(s)	SPANISH
Delivery Mode	ON CAMPUS
Semester	SEMESTER 1
Academic Year	2023 - 2024
Coordinating professor	TOMÁS PELLICER, VICENT

2. INTRODUCTION

'Financial and Tax Law 2' is a compulsory subject area, delivered in the first semester of the third year of the Bachelor's Degree in Law. It is worth six ECTS credits, as are all compulsory subject areas in the degree. The importance of this subject area within the syllabus is clear, as the aim is to train future legal experts who will require basic knowledge of taxation to carry out their professional work, regardless of the area they specialise in (corporate, legal practice, advice etc.).

This subject area deals not only with concepts of law, but also taxation. This knowledge is fundamental to the future career of all legal professionals, and is arguably a topic that all people should know about, since taxes impact all citizens. It also opens the way for those who wish to specialise in tax law, whether for businesses or individuals.

3. SKILLS AND LEARNING OUTCOMES

Basic skills (CB, by the acronym in Spanish):

- CB1: Students have demonstrated possession and understanding of knowledge in a study area that builds on general secondary education, and is typically at a level that, while supported by advanced textbooks, also includes aspects that involve knowledge from the forefront of their field of study.
- CB2: Students can apply their knowledge to their work professionally and possess the necessary skills, usually demonstrated by forming and defending opinions, as well as resolving problems within their study area.
- CB3: Students have the ability to gather and interpret relevant information (usually within their study area) to form opinions which include reflecting on relevant social, scientific or ethical matters.
- CB4: Students can communicate information, ideas, problems and solutions to both specialist and non-specialist audiences.
- CB5 - Students have developed the learning skills necessary to undertake further study in a much more independent manner.

Cross-curricular skills (CT, as per the Spanish acronym):

- CT05: Interpersonal understanding: Students should be able to actively listen for the purpose of reaching agreements, using an assertive communication style.
- CT06: Flexibility: Students should be able to adapt and work in different and varied situations with different people. This involves assessing and understanding different positions and adapting their own approach according to the situation.
- CT07: Teamwork: Students should be able to actively participate in achieving a common objective by listening, respecting and valuing the ideas and proposals of the other members of their team.
- CT8: Initiative: Students should be able to respond proactively to situations that emerge, proposing solutions or alternatives.

Specific skills (CE, as per the Spanish acronym):

- CE1: Know and understand the components, structure, resources, interpretation and application of the legal system, and interpret the sources and fundamental legal concepts of the different legal systems.
- CE4: Interpret legal texts from an interdisciplinary perspective, applying legal principle as well as social, ethical and moral principles and values as tools for analysis.
- CE6: Deliver a convincing legal argument with regard to a theoretical question related to one of the different areas of law.

Learning outcomes (RA, as per the Spanish acronym):

- RA1: Understanding of the specific characteristics of tax proceedings.
- RA2: Understanding of the relationship between law and taxation.
- RA3: Students take active part in discussions, demonstrating knowledge, understanding and interlinking of the fundamental principles of the subject.
- RA4: Students take active part in discussions, demonstrating knowledge, understanding and interlinking of the fundamental principles of tax law and corporate taxation.
- RA5: Completion of research projects that demonstrate the in-depth study and integration of subjects.

The following table shows how the skills developed in the course match up with the intended learning outcomes:

Skills	Learning outcomes
CB1, CE1	RA1 and RA2
CB3, CE4, CE6, CT8, CT7, CB2	RA3, RA4 and RA5

4. CONTENTS

- Financial Law: sources. Effectiveness and interpretation of tax law.
- Tax: Concept, types and elements.
- Taxable event.
- Taxable persons.

5. TEACHING/LEARNING METHODS

The types of teaching/learning methods are as follows:

- Collaborative learning (on-campus)

- Problem-based learning (on-campus)
- Lectures (on-campus)
- Case studies
- Mock scenarios

6. LEARNING ACTIVITIES

The types of learning activities, plus the amount of time spent on each activity, are as follows:

On-campus:

Learning activity	Number of hours
Lectures: Explanation of theory and practical content	25 h
Link theoretical and practical content with current legal/social reality.	45 h
Autonomous learning	25 h
Solve practical case studies that relate to a certain branch of law (real and fictional)	30 h
Overview of the professional activities a legal expert may carry out.	25 h
TOTAL	150 h

7. ASSESSMENT

The assessment methods, plus their weighting in the final grade for the course, are as follows:

On-campus:

Assessment system	Weighting
Essays and reports	15%
Presentations	5%
Practical exercises	30%
Knowledge tests:	50%

On the Virtual Campus, when you open the subject area, you can see all the details of your assessment activities, including the deadlines and assessment procedures for each activity.

8. BIBLIOGRAPHY

The work of reference for this subject area is:

- Martín Queralt, J., C. Lozano, J.M. Tejerizo y G. Casado (2015) Curso de Derecho Financiero y Tributario. 26ª Edición. Madrid: Tecnos.

The recommended bibliography is indicated below:

- Bellido, M. y Á. Villanueva (2014). Supuestos Prácticos de Tributación. IRPF, IVA e ISS. 2ª Edición. Madrid: Tecnos.
- González Ortíz, D. (2011) Introducción a la Fiscalidad Empresarial. Castellón: Publicacions de la Universitat Jaume I.
- Malvárez, L.A., P. Martínez, S. Ramírez y A.J. Sánchez (2015). Régimen Fiscal de la Empresa. 4ª Edición. Madrid: Tecnos.

9. PLAGIARISM RULES

In line with the disciplinary rules for students of Universidad Europea:

- Plagiarism of all or part of any kind of intellectual work is considered a serious offence.
- Any student who commits the serious offence of plagiarism or cheating to pass an assessment test shall be disqualified from the corresponding exam(s), with the offence and reason for disqualification appearing on their academic record.