



## Information about the subject

**Degree:** Bachelor of Arts Degree in Law

**Faculty:** Faculty of Legal, Economic and Social Sciences

**Code:** 310207 **Name:** Tax Law I

**Credits:** 6,00 **ECTS Year:** 2 **Semester:** 1

**Module:** Tax Law

**Subject Matter:** Tax Law **Type:** Compulsory

**Field of knowledge:** Social and Legal Sciences

**Department:** Public Law

**Type of learning:** Classroom-based learning

**Languages in which it is taught:** Spanish

### Lecturer/-s:

312	<u>Francisco Rafael Serantes Peña</u> (Responsible Lecturer)	francisco.serantes@ucv.es
312B	<u>Carlos Javier Romero Plaza</u> (Responsible Lecturer)	carlos.romero@ucv.es



## Module organization

### Tax Law

Subject Matter	ECTS	Subject	ECTS	Year/semester
Tax Law	18,00	Tax Law I	6,00	2/1
		Tax Law II	6,00	2/2
		Tax Law III	6,00	3/1

## Recommended knowledge

To follow a Tax Law course it is recommended to have previously studied Constitutional and Administrative Law I, Civil Law and Commercial Law I and, although it is not an essential requirement, to have completed or passed all the mentioned subjects.



## Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

- R1 To know the autonomy of Financial and Tax Law with respect to other legal disciplines.
- R2 To know the definition of Financial and Tax Law and its delimitation. This, from a theoretical point of view and paying attention to its practical aspect, particularly with regard to its interrelationship with other legal disciplines.
- R3 To know how to identify which regulations are part of Financial and Tax Law and to acquire the necessary skills to complement those regulations with those of other branches of law, in particular with Administrative Law.
- R4 To know the historical formation of the Rule of Law and its current configuration. The student must know how to identify the implications of this in the Constitution and in the legal norms, in relation to the principles of constitutional character that directly affect the Financial and Tax Law.
- R5 To know the implications of the principle of economic capacity, of legal reserve, of equality, of progressiveness and non-confiscatory nature, and of efficiency and economy in public spending.
- R6 To know how to work with the databases where the legal rules are collected.
- R7 To know how to interpret the different legal rules.
- R8 To know the regulatory system as a whole and to identify the Financial and Tax Law within the umbrella group constituted by the Constitutional Law and the Administrative Law.
- R9 To know the role of the Constitution in the normative framework and its role as the supreme legal norm.
- R10 To be able to handle the constitutional principles affecting the field of Financial and Tax Law with confidence. These principles, which are derived from the jurisprudence of the Constitutional Court, are an essential working tool.
- R11 To know how to recognize a Decree-Law and the Legislative Decree, and to know how to interpret their limits.
- R12 To know the historical formation of the regulatory power, as an important part within the Financial and Tax Law.



- R13 To know the cases in which Community Law can be applied to national law.
- R14 To be able to identify public-legal persons in relation to private-legal persons, in order to delimit the existence of tax categories that are difficult to fit into in practice .
- R15 The student must know the situation of the taxpayers in their relationship with the tax administration. Their rights and guarantees.



## Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

GENERAL		Weighting			
		1	2	3	4
CG1	Knowledge of the Science being studied, in this case of the science of Law, fundamentally of the most practical branches, with their international and economic implications and their specialized language.				X
CG2	Analysis and synthesis capacity			X	
CG3	Capacity for organization and planning			X	
CG4	Problem-solving capacity.				X
CG8	Ethical commitment to information management.			X	
CG11	Professional relationships: be able to establish and maintain relationships with other relevant professionals and institutions.			X	
CG13	Information management capacity.			X	
CG15	Ability to work in interdisciplinary teams.				X
CG16	Ability to develop and maintain one's own competencies, skills and knowledge according to the standards of the profession.			X	
SPECIFIC		Weighting			
		1	2	3	4
CE3	Ability to use constitutional principles and values as a working tool in the interpretation of the legal system.				X



CE4	Ability to understand and know how local, regional, state, community, and international institutions work, in their genesis and as a whole, and to identify the competent institution or administration in each case as well as the sectoral law applicable in each case.				X
CE8	Ability to know the law applicable to intra-community transactions and to international transactions outside the community and the means of enforcing it.		X		
CE9	Ability to enforce legal norms with the economic environment.			X	
CE10	Ability to negotiate accounting instruments,	X			
CE11	Ability to legally analyze the feasibility of the main financial operations.	X			
CE12	Ability to know the forms of taxation in our legal system.				X
CE14	Ability to lodge appeals against acts of the different bodies of the various administrations or institutions.				X



## Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15	40,00%	Practical tests
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15	20,00%	Attendance, active participation and favourable attitude in the subject/ course/ module
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15	40,00%	Written theoretical tests

### Observations

- The exam will be written, with the option of taking the theoretical part orally.
- It will be mandatory to pass the theory test with a minimum grade of 5 out of 10 to surpass the subject.
- In the second sitting, practical tests and attendance and participation will not be taken into account unless it is beneficial to the student.
- The justified absence to the class sessions, the teacher must be documented within 8 calendar days following the absence: if this is not done, the student will be considered as missing.
- Errors detected by the student in relation to attendance in the Virtual Classroom lists must be made known to the teacher within the following 8 natural days.
- The time they have available to review the activities of continuous evaluation is 8 natural days after the teacher says his notes, without having to do so extemporaneously after the final exam has been taken.
- Class Attendance will count at 5% and active student participation at 15%.
- To pass the subject it is necessary to pass the global theoretical test with a minimum grade of 5 out of 10 to which the marks obtained in the rest of the assessment instruments will be added; otherwise, the mark obtained in the assessment instruments other than the exam (max. 30%) may be kept waiting to pass the written test. In no case will notes from one course to another be saved.
- According to Article 9 of the General Regulations for the Assessment and Grading of Official Studies and UCV-Specific Degrees, the single assessment is linked to the inability of students enrolled in a face-to-face degree program to attend. It is, therefore, an extraordinary and exceptional assessment system available to students who, with justified and accredited documentation, are unable to submit to the continuous assessment system. They may request this from the professor responsible for the subject, who will expressly decide whether to accept the



student's request for a single assessment and will inform them of the acceptance/denial.

Regarding the subject of Procedural Law I, the minimum attendance requirement is 70%. This is the limit to be considered for any potential request for a single assessment:

If granted, the 20% required for attendance, active participation, and a favorable attitude in the subject will be increased by the percentage of the final theoretical (by 10%) and practical (by 10%) exams taken during the official exam period.

In the second sitting, the same assessment criteria will apply as for students who do not have a single assessment (since attendance, active participation, and a favorable attitude in the subject are not taken into account).

### **Use of AI in the course:**

- Students may use AI for any course-related questions and may even provide it with statements, exercises, or assessment tests to obtain automated answers, as long as these are verified and validated by the students themselves. For this purpose, faculty may perform the appropriate checks.

- Students may not use AI:

- To record or transcribe, in whole or in part, any classroom activity, in order to obtain summaries or notes created by AI.

- To enter notes or any other material created by the faculty who provided it into AI tools such as ChatGPT or other non-institutional tools whose information is not stored in controlled environments.

- Citation and attribution criteria:

- Any use of AI tools must be explicitly stated in the submitted document (e.g., in a footnote or appendix).

- The name of the tool, the purpose of use (e.g., grammar check, organization of ideas, writing sample), and the part of the work where it was used must be indicated.

- Responsible use of AI will be evaluated as part of the criteria for originality and academic honesty.





## CLASS ATTENDANCE IN FACE-TO-FACE DEGREES

In accordance with the development guidelines of the General Regulations for the Evaluation and Qualification of Official Teachings and Own Degrees of the UCV, in face-to-face degrees, class attendance with a minimum of 80% of the sessions of each subject will be required as a requirement to be evaluated. This means that, if a student does not attend the sessions of each subject, in a percentage greater than 20%, he/she will not be able to be evaluated, neither in the first nor in the second call, unless the person responsible for the subject, with the approval of the person responsible for degree, in view of duly justified exceptional circumstances, exempt from the minimum attendance percentage. The same criterion will be applicable for hybrid or virtual degrees in which teachers must maintain the same percentage in the requirement of "presence" in the different training activities, if any, even if these are carried out in virtual environments.

### MENTION OF DISTINCTION:

The mention of "Honors" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed five percent of the students enrolled in a group in the corresponding academic year, unless the number of students enrolled is lower.

## Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

- M1 Group work sessions supervised by the teacher. Study of legal cases, both true and fictitious. Significant construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.
- M8 Exposition of contents by the teacher, analysis of competences, explanation and demonstration of capacities, skills and knowledge in the classroom.
- M11 Personalised attention and in small groups. Period of instruction and/or orientation carried out by a tutor with the aim of reviewing and discussing the materials and topics presented in the classes, seminars, readings, completion of assignments, etc.
- M12 Set of written and/or oral tests used in the initial, formative or summative evaluation of the student.
- M13 Group preparation of readings, essays, resolution of problems, seminars, papers, dossiers, etc., to be presented or delivered in theory classes, practical classes, and/or small group tutorials.



M14 Student's study: individual preparation of readings, essays, problem-solving, seminars, works, reports, etc. to present or deliver in the theoretical classes, practical classes and/or small group tutorials.

## IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Practical cases. M1, M8, M11, M12, M13, M14	R2, R3, R5, R6, R7, R10, R11, R13, R14, R15	20,00	0,80
Theoretical classes. M1, M8, M11, M12, M13, M14	R1, R2, R4, R5, R8, R9, R10, R11, R12, R13, R15	25,00	1,00
Tutorial. M1, M8, M11, M14	R1, R2, R3, R4, R5, R6, R7, R8, R10, R11, R12, R13, R14, R15	4,00	0,16
Assessment M1, M8, M11, M12	R1, R2, R3, R4, R5, R6, R7, R8, R10, R11, R12, R13, R14, R15	11,00	0,44
<b>TOTAL</b>		<b>60,00</b>	<b>2,40</b>

## LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group work. M11, M13, M14	R4, R5, R11, R13	45,00	1,80
Individual work. M11, M13, M14	R4, R5, R14	45,00	1,80
<b>TOTAL</b>		<b>90,00</b>	<b>3,60</b>



## Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block	Contents
Block 1. THE TRIBUTE. CONCEPT AND CLASSES	I. The tribute. II. The tax. III. The fee. IV. The especial contributions: concept and characteristics. V. The parafiscal taxes.
Block 2. THE CONSTITUTIONAL PRINCIPLES OF FINANCIAL LAW	I. Normative value of constitutional principles. II. The principle of generality. III. The principle of equality. IV. The Principle of Progressivity and Non Confiscation. V. The Principle of Economic Capacity. VI. The criteria of efficiency and economy in the programming and execution of public expenditure. VII. The principle of reserve of law. Its special relevance in tax matters.
Block 3. THE SOURCES OF THE FINANCIAL ORDER	I. International Treaties. II. The Law on Budgets. III. The Decree-Law. IV. The Legislative Decree. V. Legislative power of the Autonomous Communities VI. The Regulation. VII. The regulatory power of the Autonomous Communities and Local Entities. VIII. Interpretative Orders and other administrative provisions. IX. The Residual Law of Financial Rules. X. Custom and Administrative Precedent. XI. General Principles of Law. XII. Jurisprudence. XIII. Codification in the financial system. The regulatory power of the Autonomous Communities and Local Entities. VIII. Interpretative Orders and other administrative provisions. IX. The Residual Law of Financial Rules. X. Custom and Administrative Precedent. XI. General Principles of Law. XII. Jurisprudence. XIII. Codification in the financial system.



## Block 4. EFFICIENCY AND INTERPRETATION OF FINANCIAL RULES

I. Legal nature of financial rules. II. Spatial scope. III. Temporal scope. IV. The retroactivity of financial rules. Special reference to the retroactivity of tax rules. V. The interpretation of financial rules in the Spanish legal order. VI. The analogy in financial law. VII. Tax Law fraud (or conflict in the application of tax rules). VIII. Tax consultation. IX. Information and assistance to taxpayers in meeting their tax obligations.

## Block 5. TAXABLE FACT AND STRUCTURE OF THE TAX RELATIONSHIP

I. The legal configuration of the tax. II. The principal tax obligation. III. The taxable event. IV. The accrual of the tax. V. Quantification elements of the main tax liability. VI. The tax exemption. VII. The anticipation of the tax: withholding tax, income on account and payment in instalments. VIII. The impact of the tax.

## Block 6. TAX SUBJECTS

I. Taxable person. II. Taxable persons and passive subjects. III. Solidarity of taxable persons. IV. The person responsible for the tax. V. The succession in the tax. VI. The fiscal domicile. VII. Representation in tax law.

## Block 7. THE APPLICATION OF TAXES

I. The application of taxes. Delimitation and scope. II. Tax Administrations. III. The Tax Office. IV. Taxable persons in tax enforcement procedures. V. Tax procedures. VI. Common standards and general institutes of tax procedures. VII. Tax clearance. VIII. Tax notices. IX. The proof.

## Block 8. THE TAX MANAGEMENT

I. Acts of individual tax management. II. Tax declarations. III. Self-liquidations. IV. Data communications. V. Declarations, self-liquidations and supplementary communications. VI. Public denunciation. VII. Functions of tax management. VIII. Refund procedure initiated by means of self-payment, request or communication of data. IX. Tax clearance procedure initiated by declaration. X. Procedure for verification of declared data. XI. Limited verification procedure. XII. Value checking procedure.



## Block 9. TAX INSPECTION

I. Introduction. II. Inspection functions of verification and investigation. III. Inspection functions of information gathering. IV. Other functions of the Inspectorate. V. Tax inspection procedure. VI. Documentation of inspection proceedings. VII. Inspection Reports. Classes. VIII. Appeals and complaints against inspection reports. IX. Procedural aspects of indirect estimation and conflict in the application of the tax rule.

## Block 10. THE COLLECTION OF TAXES

I. Introduction. II. Inspection functions of verification and investigation. III. Inspection functions of information gathering. IV. Other functions of the Inspectorate. V. Tax inspection procedure. VI. Documentation of inspection proceedings. VII. Inspection Reports. Classes. VIII. Appeals and complaints against inspection reports. IX. Procedural aspects of indirect estimation and conflict in the application of the tax rule.

## Block 11. INFRACTIONS AND TAX SANCTIONS

I. Principles of the power to impose penalties in tax matters. II. Persons responsible for offences and tax penalties. III. Concept and types of tax offences. IV. Tax sanctions. V. Sanctioning procedure in tax matters. C) Termination. Enforcement of the penalty. VI. Termination of offences and tax penalties. VII. Smuggling offences. VIII. Offences against the Treasury.

## Block 12. REVIEW PROCEDURES AND RESOURCES IN TAX MATTERS

I. Administrative review. Regulatory framework. II. Special review procedures. III. The remedy of reinstatement. IV. The Economic-Administrative Claim. V. The administrative review of local taxes. VI Administrative proceedings in tax matters.



## Temporary organization of learning:

Block of content	Number of sessions	Hours
Block 1. THE TRIBUTE. CONCEPT AND CLASSES	1,50	3,00
Block 2. THE CONSTITUTIONAL PRINCIPLES OF FINANCIAL LAW	1,50	3,00
Block 3. THE SOURCES OF THE FINANCIAL ORDER	1,50	3,00
Block 4. EFFICIENCY AND INTERPRETATION OF FINANCIAL RULES	1,50	3,00
Block 5. TAXABLE FACT AND STRUCTURE OF THE TAX RELATIONSHIP	3,00	6,00
Block 6. TAX SUBJECTS	3,00	6,00
Block 7. THE APPLICATION OF TAXES	4,00	8,00
Block 8. THE TAX MANAGEMENT	3,00	6,00
Block 9. TAX INSPECTION	4,00	8,00
Block 10. THE COLLECTION OF TAXES	3,00	6,00
Block 11. INFRACTIONS AND TAX SANCTIONS	2,00	4,00
Block 12. REVIEW PROCEDURES AND RESOURCES IN TAX MATTERS	2,00	4,00



## References

### A) Basic Bibliography.

ALMUDÍ CID, J.M.: Garantías del contribuyente en el procedimiento sancionador tributario, Tirant Lo Blanch, Valencia, 2022.

ALONSO GONZÁLEZ, L.M., CASANELLAS CHUECOS, M. y TOVILLAS MORÁN, J.M.: Lecciones de Derecho Financiero y Tributario, ATELIER, Barcelona, 2023.

CAZORLA PRIETO, L. M.: Derecho Financiero y Tributario. Parte general, Aranzadi, Pamplona, 2024, 24ª Edición.

ESEVERRI, MARTÍNEZ, E.: Derecho Tributario, Tirant lo Blanch, Valencia, 2024, 8ª Edición.

FALCON Y TELLA, R., Derecho Financiero Y Tributario (Parte General), Servicio de Publicaciones Facultad de Derecho Universidad Complutense Madrid, 2020, 9ª Edición.

GARCIA DIEZ, C., MALLADA FERNÁNDEZ, C., SANCHEZ PEDROCHE, J.A., Derecho Tributario. Procedimientos tributarios, Ediciones CEF, 2023, 7ª Edición.

MARTÍN QUERALT, J., LOZANO SERRANO, C., CASADO OLLERO, G. Y TEJERIZO LÓPEZ, J.M.: Curso de Derecho financiero y tributario, Ed. Tecnos, Madrid, 2024, 35ª Edición

PÉREZ-PIAYA MORENO, C.: Procedimiento sancionador tributario. Especial referencia a su tramitación separada, Tirant Lo Blanch, Valencia, 2008.

RUIZ TOLEDANO, JOSÉ IGNACIO.: La prueba tributaria según la doctrina administrativa y la jurisprudencia, Thomson Reuters ARANZADI, Navarra, 2021.

Cualquier recopilación normativa, que contenga, al menos:

-Ley 58/2003, General Tributaria”, debe ser a la “Ley 58/2003, de 17 de diciembre, General Tributaria.

-Real Decreto 2063/2004, de 15 de octubre, por el que se aprueba el Reglamento general del régimen sancionador tributario

-Real Decreto 520/2005, de 13 de mayo, por el que se aprueba el Reglamento general de desarrollo de la Ley 58/2003, de 17 de diciembre, General Tributaria, en materia de revisión en vía administrativa.

-Real Decreto 939/2005, de 29 de julio, por el que se aprueba el Reglamento General de Recaudación.

-Real Decreto 1065/2007, de 27 de julio, por el que se aprueba el Reglamento General de las actuaciones y los procedimientos de gestión e inspección tributaria y de desarrollo de las normas comunes de los procedimientos de aplicación de los tributos.

### B) Complementary Bibliography.

ROMERO PLAZA, C.J. y SERANTES PEÑA, F.R.: Responsables y Responsabilidad Tributaria, Editorial CISS, Valencia, 2024, 3ª Edición.

SANCHEZ PEDROCHE, J. A.: Revisión administrativa en vía tributaria. Recursos y reclamaciones con jurisprudencia y ejemplos, Ediciones C.E.F., Madrid, 2016, 1ª Edición.