

27721 - Financial and Tax Law

Información del Plan Docente

Academic Year	2018/19
Subject	27721 - Financial and Tax Law
Faculty / School	102 - Facultad de Derecho
Degree	421 - Degree in Law
ECTS	9.0
Year	3
Semester	Second semester
Subject Type	Compulsory
Module	---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. It is based on active participation, case studies, teamwork etc. that favors the development of communicative skills and critical thinking. A wide range of teaching and learning tasks are implemented, such as lectures, practical activities, practice sessions, autonomous work, tutorials, and academic guidance.

Further information regarding the course will be provided on the first day of class.

4.2.Learning tasks

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The course includes 9 ECTS organized according to:

- Lectures (2,24 ECTS): 56 hours (whole class)
- Practice sessions (2,24 ECTS): 56 hours (Two groups of students, 28 hours each)
- Autonomous work (4,28 ECTS): 107 hours.
- Face-to-face tutorials: 112 hours
- Assessment (0,24 ECTS): 6 hours (3 hours, each call).

Lectures: the professor presents theoretical contents.

Practice sessions: they can involve discussion and presentation of case studies, practical work outside the classroom (field work or visits), and seminars.

Autonomous work: students do tasks such as autonomous study, reading of the course book, preparation of practice sessions and seminars, and summative assignments.

Face-to-face Tutorials: professors' office hours can be used to solved doubts and to follow-up students' work.

Assessment: final examination

4.3.Syllabus

1- Public Finances and public revenues

2- Concept and kinds taxes.

3- Legal taxation system

4- Tax regulation

- 5- Tax application procedures
- 6- Tax management procedures
- 7- Control or research procedures
- 8- Payment and tax collection
- 9- Power to impose tax penalties. Tax offences.
- 10- Review, claims and remedies procedures
- 11- Others public revenues
- 12- Budget and public expenditure

4.4.Course planning and calendar

For further details concerning the timetable, classroom and further information regarding this course please refer to the "Facultad de Derecho (Faculty of Law)" website (www.unizar.es/derecho) and the corresponding Moodle Course of your teacher (Groups: 331, 332, 333, 334 or DADE)

4.5.Bibliography and recommended resources