

IDENTIFICATION DETAILS

Degree:	Law		
Field of Knowledge:	Social and Legal Science		
Faculty/School:	Law, Business and Governance		
Course:	INTRODUCTION TO FINANCIAL LAW AND TAX SYSTEM		
Type:	Compulsory	ECTS credits:	3
Year:	3	Code:	7236
Teaching period:	Fifth semester		
Area:	Financial and Tax Law		
Module:	Public Law		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	75		

SUBJECT DESCRIPTION

Esta asignatura obligatoria aporta los fundamentos, los principios, las fuentes y las instituciones más importantes y su relación con la realidad, para que el alumno pueda después seguir profundizando en la disciplina a través de las asignaturas de *Sistema Tributario Español* y *Fiscalidad Internacional y Comunitaria*, pertenecientes a la misma materia y que se desarrollan en el siguiente semestre y en el segundo semestre del curso siguiente, respectivamente.

Con este fin se analiza y reflexiona primero acerca de los **fundamentos y principios que configuran la obligación de contribuir** y el reparto de la carga tributaria y que legitiman el ejercicio del poder financiero y sus límites, para conocer después **cómo se concreta esa obligación en las tipologías de ingresos públicos más importantes**. Seguidamente es cuando se aborda la cuestión de las **fuentes formales y su relación con las fuentes materiales**, en la medida en que al estudiar las instituciones medulares de la obligación tributaria se descubre su relación con realidades humanas (familiares, sociales y empresariales) en las que se materializan los

principios que ordenan la disciplina.

La asignatura ofrece también oportunidades de comprender los principios, fundamentos, fuentes y relaciones citadas en el contexto de situaciones de hecho concretas a las que resulta de aplicación la legislación vigente y sobre las que se pronuncia la doctrina administrativa y la jurisprudencia.

SKILLS

Basic Skills

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

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

General Skills

To be familiar with the substantive content of legal disciplines and all supplementary fields.

To apply theoretical knowledge in the solving of problems.

To acquire an ability for analysis, synthesis, assessment and critical reasoning.

To learn independently.

Specific skills

To be familiar with legal concepts, institutions and relations and their foundations.

To achieve a perception of unitary nature of the legal system and the need for an interdisciplinary view of legal problems.

To identify the vocabulary specific to the legal, political, economic and philosophical fields.

To apply ethical principles and values in both personal and professional life.

To show critical awareness in analysing the legal system and to be able to identify the adequacy of a law or regulation when it comes to the ideals of justice.

To be able to approach a subject by means of rigorous, profound and comprehensive thought, with capacity for analysis and synthesis.

To reflect on one's learning with self-criticism, identifying areas for improvement based on criteria of quality and excellence.

To use feedback.

DISTRIBUTION OF WORK TIME

CLASSROOM-BASED ACTIVITY	INDEPENDENT STUDY/OUT-OF-CLASSROOM ACTIVITY
30 hours	45 hours