



## FINANCIAL AND TAX LAW II

### 19023 - FINANCIAL AND TAX LAW II (2024-25)

#### General

**Code:** 19023

**Lecturer responsible:**

MARTINEZ MUÑOZ, MARIA YOLANDA

Credits ECTS:	7,50
Theoretical credits:	2,40
Practical credits:	0,60
Distance-base hours:	4,50

#### Departments involved

- **Dept:** ECONOMIC AND FINANCIAL DISCIPLINES

**Area:** FINANCIAL AND TAX LAW

**Theoretical credits:** 2,4

**Practical credits:** 0,6

This Dept. is responsible for the course.

This Dept. is responsible for the final mark record.

#### Study programmes where this course is taught

- [DOUBLE DEGREE IN LAW + ADE \(DADE\)](#)  
Course type: COMPULSORY (Year: 4)
- [DEGREE IN LAW](#)  
Course type: COMPULSORY (Year: 3)
- [DOUBLE DEGREE IN LAW AND CRIMINOLOGY](#)  
Course type: COMPULSORY (Year: 4)
- [UNDERGRADUATE DEGREE IN LAW + INTERNATIONAL RELATIONS](#)  
Course type: COMPULSORY (Year: 4)

#### Competencies and objectives

##### Course context for academic year 2024-25

The subject "Derecho Financiero y Tributario II" (Tax Law II) provides students with further skills on tax issues. In particular, the subject focuses on the Spanish tax system, dealing with the main taxes of our jurisdiction (Personal Income Tax, Property Tax, VAT, local and regional taxes, among others).

## Course content (verified by ANECA in official undergraduate and Master's degrees) for academic year {0}

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### General Competences (CG)

- **CG1** : Capacitat de comunicació oral i escrita.
- **CG4** : Capacitat d'anàlisi i de síntesi.
- **CG5** : Desenvolupament de la capacitat d'organització i planificació.
- **CG9** : Capacitat d'aprenentatge autònom i adaptació a situacions noves.

### Specific Competences (CE)

- **CE17** : Capacitat per a aplicar els principis generals i les normes jurídiques a supòsits fàctics.
- **CE2** : Aconseguir la percepció del caràcter unitari de l'ordenament jurídic i de la necessària visió interdisciplinària dels problemes jurídics.
- **CE4** : Capacitat per la utilització de fonts jurídiques (legals, jurisprudencials i doctrinals).
- **CE6** : Capacitat de llegir i interpretar textos jurídics.

### Exclusive skill taught in this course

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No data

### Learning outcomes (Training objectives)

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No data

### Specific objectives stated by the academic staff for academic year 2024-25

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The aim of subject "Derecho Financiero y Tributario II" (Tax Law II) is to provide students with:

- The legal knowledge on the Spanish tax system.
- The overview of different direct and indirect taxes of the Spanish tax system (with a comparative approach).

## Content and bibliography

### Content for academic year 2024-25

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The course is organised in three sections. First section deals with the personal income tax. Second section refers to the property tax, the inheritance tax, the transfer tax and regional and local taxes. Finally, the third section focuses on the value added tax and other indirect taxes.

### Related links

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No data

## Bibliography

### Ordenamiento tributario español: los impuestos

**Author(s):** Aliaga Agulló, Eva

**Issue:** Valencia : Tirant Lo Blanch, 2021;

**ISBN:** 978-84-1397-710-2

**Category:** Básico

## Assessment

### Assessment procedures and criteria 2024-25

Concerning the evaluation system, students may choose two evaluation systems to pass the subject:

- General system (evaluation on a permanent and continuous basis) – 100%

This system is available for students attending lessons every day and it requires students are willing to be evaluated, in a continuous manner, through their participation (i.e. presentations), tests and case studies as well as other academic activities established by the lecturer.

For this purpose, each section of the programme will be regarded as an evaluated block, being necessary to obtain, at least, 5 points to eliminate each block. Moreover, it is required:

- The student obtains, at least, 5 points in the final mark, provided also that he/she obtains, at least, 5 points in each block.
- In case the student obtains less than 5 points in one or more blocks of the subject, he/she must do the final exam (oral and public) according to official exam periods established by the Law Faculty in respect of those blocks obtaining less than 5 points.
- In case the student obtains, at least, 5 points in one or more blocks of the subject, the mark got will be kept just for official exam periods in June and July of the current academic year.

- Alternative system: Final overall exam (oral and public) – 100%

This system is available for students that are not able (or do not want) to attend lessons every day or students that are not willing to be evaluated, on a permanent and continuous basis. Additionally, students of the general system may renounce to their mark prior to the final exam.

The final mark will be the grade obtained in the final oral exam within the official exam period established by the Law Faculty. The final exam will encompass the whole programme of the subject.

Description	Criteria	Type	Weighting system
Evaluation on a permanent and continuous basis	See evaluation tools and criteria above-mentioned	ACTIVITIES OF EVALUATION DURING THE SEMESTER	100

### Official exam dates for academic year 2024-25

Exam session	Date	Time	Group - Classroom(s) allocated	Comments
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(C1) Pruebas extraordinarias de finalización de estudios	01/10/2024	GROUP 51 (THEORY CLASS)	
		GROUP 52 (THEORY CLASS)	
	01/10/2024	GROUP 1 (THEORY CLASS)	
		GROUP 10 (THEORY CLASS)	
		GROUP 2 (THEORY CLASS)	
		GROUP 3 (THEORY CLASS)	
		GROUP 4 (THEORY CLASS)	
		GROUP 5 (THEORY CLASS)	
	01/10/2024	GROUP 21 (THEORY CLASS)	Examen oral. Lugar: Seminario del área. Hora: 9:00
(C3) Periodo ordinario para asignaturas de segundo semestre y anuales	09/06/2025	GROUP 51 (THEORY CLASS)	
	09/06/2025	GROUP 52 (THEORY CLASS)	

13/06/2025	<div data-bbox="703 91 1158 232">GROUP 1 (THEORY CLASS)</div> <div data-bbox="703 232 1158 374">GROUP 10 (THEORY CLASS)</div> <div data-bbox="703 374 1158 515">GROUP 2 (THEORY CLASS)</div> <div data-bbox="703 515 1158 656">GROUP 3 (THEORY CLASS)</div>	
13/06/2025	<div data-bbox="703 683 1158 824">GROUP 4 (THEORY CLASS)</div> <div data-bbox="703 824 1158 965">GROUP 5 (THEORY CLASS)</div>	
28/05/2025	<div data-bbox="703 996 1158 1137">GROUP 72 (THEORY CLASS)</div>	
13/06/2025	<div data-bbox="703 1176 1158 1317">GROUP 21 (THEORY CLASS)</div>	<p>Examen oral. Lugar: Seminario del área. Hora: 9:00</p>
(C4) Pruebas extraordinarias para asignaturas de grado y máster	<div data-bbox="703 1413 1158 1554">GROUP 51 (THEORY CLASS)</div> <div data-bbox="703 1554 1158 1695">GROUP 52 (THEORY CLASS)</div>	

02/07/2025

GROUP 1  
(THEORY  
CLASS)

GROUP 10  
(THEORY  
CLASS)

GROUP 2  
(THEORY  
CLASS)

GROUP 3  
(THEORY  
CLASS)

GROUP 4  
(THEORY  
CLASS)

GROUP 5  
(THEORY  
CLASS)

08/07/2025

GROUP 72  
(THEORY  
CLASS)

02/07/2025

GROUP 21  
(THEORY  
CLASS)

Examen  
oral.  
Lugar:  
Seminario  
del área.  
Hora: 9:00

## Academic staff



**MARTINEZ MUÑOZ, MARIA YOLANDA**

Lecturer responsible

THEORY CLASS: Groups: 72

PROBLEM PRACTICALS / WORKSHOP: Groups: 72



**BAYONA GIMENEZ, JUAN JOSE**

THEORY CLASS: Groups: 51

PROBLEM PRACTICALS / WORKSHOP: Groups: 51



**CENCERRADO MILLAN, EMILIO**

THEORY CLASS: Groups: 51 , 52

PROBLEM PRACTICALS / WORKSHOP: Groups: 51 , 52



**GIL GARCIA, ELIZABETH**

THEORY CLASS: Groups: 51 , 10

PROBLEM PRACTICALS / WORKSHOP: Groups: 51 , 10



**MARTIN LOPEZ, JORGE**

THEORY CLASS: Groups: 1

PROBLEM PRACTICALS / WORKSHOP: Groups: 1



**NOGUEROLES GONZALEZ, VICENTE**

THEORY CLASS: Groups: 4 , 5

PROBLEM PRACTICALS / WORKSHOP: Groups: 4 , 5



**NUÑEZ GRAÑON, MARIA MERCEDES**

THEORY CLASS: Groups: 2 , 21

PROBLEM PRACTICALS / WORKSHOP: Groups: 2 , 21



**RIBES RIBES, AURORA**

THEORY CLASS: Groups: 3

PROBLEM PRACTICALS / WORKSHOP: Groups: 3



**RODRIGUEZ LOPEZ, FEDERICO**

THEORY CLASS: Groups: 52

PROBLEM PRACTICALS / WORKSHOP: Groups: 52

## Groups

### THEORY CLASS

Group	Semester	Morning or afternoon session	Language	No. of enrolled students	
Gr. TMP2 (THEORY CLASS) : GRUPO PROVISIONAL PARA FINALIZAR ESTUDIOS DADE	2S	All day	Spanish	0	<ul style="list-style-type: none"> <li>Allowed DEGREE IN LAW</li> </ul>
Gr. 1 (THEORY CLASS) : GROUP 1	2S	Morning	Spanish	66	<ul style="list-style-type: none"> <li>Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>Allowed DEGREE IN LAW</li> <li>Allowed VISITING STUDENT NO EEES</li> <li>Allowed VISITING STUDENT EEES</li> </ul>
Gr. 10 (THEORY CLASS) : GROUP 10 (ARA)	2S	Morning	English	15	<ul style="list-style-type: none"> <li>Allowed DEGREE IN LAW</li> <li>Allowed VISITING STUDENT EEES</li> <li>Allowed VISITING STUDENT NO EEES</li> <li>Allowed INTERNATIONAL MOBILITY PROGRAMME</li> </ul>
Gr. 2 (THEORY CLASS) : GROUP 2	2S	Morning	Spanish	65	<ul style="list-style-type: none"> <li>Allowed DEGREE IN LAW</li> <li>Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>Allowed VISITING STUDENT NO EEES</li> <li>Allowed VISITING STUDENT EEES</li> </ul>
Gr. 21 (THEORY CLASS) : GROUP 21 DECRIM	2S	Morning	Spanish	49	<ul style="list-style-type: none"> <li>Allowed DOUBLE DEGREE IN LAW AND CRIMINOLOGY</li> <li>Allowed VISITING STUDENT NO EEES</li> <li>Allowed VISITING STUDENT EEES</li> </ul>
Gr. 3 (THEORY CLASS) : GROUP 3 VALENCIAN	2S	Morning	Valencian	31	<ul style="list-style-type: none"> <li>Allowed VISITING STUDENT EEES</li> <li>Allowed DEGREE IN LAW</li> <li>Allowed VISITING STUDENT NO EEES</li> </ul>
Gr. 4 (THEORY CLASS) : GROUP 4	2S	Afternoon	Spanish	71	<ul style="list-style-type: none"> <li>Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>Allowed DEGREE IN LAW</li> <li>Allowed VISITING STUDENT EEES</li> <li>Allowed VISITING STUDENT NO EEES</li> </ul>
Gr. 5 (THEORY CLASS) : GROUP 5	2S	Afternoon	Spanish	64	<ul style="list-style-type: none"> <li>Allowed VISITING STUDENT EEES</li> <li>Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>Allowed VISITING STUDENT NO EEES</li> <li>Allowed DEGREE IN LAW</li> </ul>
Gr. 51 (THEORY CLASS) : GROUP 51 DADE	2S	Morning	Spanish	36	<ul style="list-style-type: none"> <li>Allowed DOUBLE DEGREE IN LAW + ADE (DADE)</li> <li>Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>Allowed VISITING STUDENT EEES</li> <li>Allowed VISITING STUDENT NO EEES</li> </ul>























Group	Semester	Morning or afternoon session	Language	No. of enrolled students	
Gr. 52 (THEORY CLASS) : GROUP 52 DADE	2S	Afternoon	Spanish	46	<ul style="list-style-type: none"> <li>▪ Allowed VISITING STUDENT NO EEES</li> <li>▪ Allowed DOUBLE DEGREE IN LAW + ADE (DADE)</li> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>▪ Allowed VISITING STUDENT EEES</li> </ul>
Gr. 72 (THEORY CLASS) : GRUPO 72 DERRII	2S	Morning	Spanish	56	<ul style="list-style-type: none"> <li>▪ Allowed UNDERGRADUATE DEGREE IN LAW + INTERNATIONAL RELATIONS</li> </ul>





## PROBLEM PRACTICALS / WORKSHOP

Group	Semester	Morning or afternoon session	Language	No. of enrolled students	
Gr. TMP2 (PROBLEM PRACTICALS / WORKSHOP) : GRUPO PROVISIONAL PARA FINALIZAR ESTUDIOS DADE	2S	All day	Spanish	0	<ul style="list-style-type: none"> <li>▪ Allowed DEGREE IN LAW</li> </ul>
Gr. 1 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 1	2S	Morning	Spanish	66	<ul style="list-style-type: none"> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> <li>▪ Allowed VISITING STUDENT EEES</li> <li>▪ Allowed DEGREE IN LAW</li> </ul>
Gr. 10 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 10 (ARA)	2S	Morning	English	15	<ul style="list-style-type: none"> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>▪ Allowed VISITING STUDENT EEES</li> <li>▪ Allowed DEGREE IN LAW</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> </ul>
Gr. 2 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 2	2S	Morning	Spanish	65	<ul style="list-style-type: none"> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>▪ Allowed DEGREE IN LAW</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> <li>▪ Allowed VISITING STUDENT EEES</li> </ul>
Gr. 21 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 21 DECRIM	2S	Morning	Spanish	49	<ul style="list-style-type: none"> <li>▪ Allowed VISITING STUDENT EEES</li> <li>▪ Allowed DOUBLE DEGREE IN LAW AND CRIMINOLOGY</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> </ul>
Gr. 3 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 3 VALENCIAN	2S	Morning	Valencian	31	<ul style="list-style-type: none"> <li>▪ Allowed DEGREE IN LAW</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> <li>▪ Allowed VISITING STUDENT EEES</li> </ul>










<b>Group</b>	<b>Semester</b>	<b>Morning or afternoon session</b>	<b>Language</b>	<b>No. of enrolled students</b>	
Gr. 4 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 4	2S	Afternoon	Spanish	71	<ul style="list-style-type: none"> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> <li>▪ Allowed DEGREE IN LAW</li> <li>▪ Allowed VISITING STUDENT EEES</li> </ul>
Gr. 5 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 5	2S	Afternoon	Spanish	64	<ul style="list-style-type: none"> <li>▪ Allowed VISITING STUDENT EEES</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>▪ Allowed DEGREE IN LAW</li> </ul>
Gr. 51 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 51 DADE	2S	Morning	Spanish	36	<ul style="list-style-type: none"> <li>▪ Allowed DOUBLE DEGREE IN LAW + ADE (DADE)</li> <li>▪ Allowed VISITING STUDENT EEES</li> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> <li>▪ Allowed VISITING STUDENT NO EEES</li> </ul>
Gr. 52 (PROBLEM PRACTICALS / WORKSHOP) : GROUP 52 DADE	2S	Afternoon	Spanish	46	<ul style="list-style-type: none"> <li>▪ Allowed VISITING STUDENT NO EEES</li> <li>▪ Allowed DOUBLE DEGREE IN LAW + ADE (DADE)</li> <li>▪ Allowed VISITING STUDENT EEES</li> <li>▪ Allowed INTERNATIONAL MOBILITY PROGRAMME</li> </ul>
Gr. 72 (PROBLEM PRACTICALS / WORKSHOP) : GRUPO 72 DERRII	2S	Morning	Spanish	56	<ul style="list-style-type: none"> <li>▪ Allowed UNDERGRADUATE DEGREE IN LAW + INTERNATIONAL RELATIONS</li> </ul>

THEORY CLASS

Group	Start date	End date	Day	Start time	End time	Lecture room
1	27/01/2025	23/05/2025	MIE	12:00	13:00	<a href="#">DE/1-12M</a> 
1	27/01/2025	23/05/2025	JUE	09:00	11:00	<a href="#">DE/1-12M</a> 
1	27/01/2025	23/05/2025	VIE	09:00	10:00	<a href="#">DE/1-12M</a> 
10	27/01/2025	23/05/2025	MIE	09:00	10:00	<a href="#">A1/1-47S</a> 
10	27/01/2025	23/05/2025	JUE	09:00	11:00	<a href="#">A1/1-47S</a> 
10	27/01/2025	23/05/2025	VIE	09:00	10:00	<a href="#">A1/1-47S</a> 
2	27/01/2025	23/05/2025	JUE	11:00	13:00	<a href="#">DE/0-04M</a> 
2	27/01/2025	23/05/2025	VIE	11:00	13:00	<a href="#">DE/0-04M</a> 
21	27/01/2025	23/05/2025	LUN	09:00	11:00	<a href="#">A1/1-33P</a> 
21	27/01/2025	23/05/2025	MAR	09:00	11:00	<a href="#">A1/1-33P</a> 
3	27/01/2025	23/05/2025	MIE	11:00	12:00	<a href="#">A1/1-61P</a> 
3	27/01/2025	23/05/2025	JUE	11:00	13:00	<a href="#">A1/1-61P</a> 
3	27/01/2025	23/05/2025	VIE	09:00	10:00	<a href="#">A1/1-61P</a> 
4	27/01/2025	23/05/2025	MIE	16:00	17:00	<a href="#">DE/0-08G</a> 
4	27/01/2025	23/05/2025	JUE	16:00	18:00	<a href="#">DE/0-08G</a> 
4	27/01/2025	23/05/2025	VIE	16:00	17:00	<a href="#">DE/0-08G</a> 
5	27/01/2025	23/05/2025	JUE	18:00	20:00	<a href="#">A1/0-07X</a> 
5	27/01/2025	23/05/2025	VIE	18:00	20:00	<a href="#">A1/0-07X</a> 
51	27/01/2025	23/05/2025	LUN	09:00	11:00	<a href="#">DE/1-15P</a> 
51	27/01/2025	23/05/2025	MAR	09:00	11:00	<a href="#">DE/1-15P</a> 

Group	Start date	End date	Day	Start time	End time	Lecture room
52	27/01/2025	23/05/2025	LUN	17:00	19:00	DE/0-03P 
52	27/01/2025	23/05/2025	MAR	17:00	19:00	DE/0-03P 
72	27/01/2025	23/05/2025	JUE	11:00	13:00	DE/1-20P 
72	27/01/2025	23/05/2025	VIE	11:00	13:00	DE/1-20P 

## PROBLEM PRACTICALS / WORKSHOP

Group	Start date	End date	Day	Start time	End time	Lecture room
1	27/01/2025	23/05/2025	VIE	10:00	11:00	DE/1-12M 
10	27/01/2025	23/05/2025	VIE	10:00	11:00	A1/1-47S 
2	27/01/2025	23/05/2025	MIE	10:00	11:00	DE/0-04M 
21	27/01/2025	23/05/2025	MIE	13:00	14:00	A1/1-33P 
3	27/01/2025	23/05/2025	VIE	10:00	11:00	A1/1-61P 
4	27/01/2025	23/05/2025	VIE	17:00	18:00	DE/0-08G 
5	27/01/2025	23/05/2025	MIE	18:00	19:00	A1/0-07X 
51	27/01/2025	23/05/2025	JUE	13:00	14:00	DE/1-15P 
52	27/01/2025	23/05/2025	JUE	15:00	16:00	DE/0-03P 
72	27/01/2025	23/05/2025	MIE	13:00	14:00	DE/1-20P 