In addition to the general offer of courses taught in English, some Centers also offer for incoming students English Friendly Courses (EFC): subjects taught in Spanish, in which the syllabus summary, lecturer tutoring, examinations and/or papers are available in English.

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1 SCHEDULE: Morning (M)/ Afternoon (A): begins at 13.30.
By clicking the subject’s name, its Syllabus will appear.
FINANCIAL LAW II

DESCRIPTION AND CONTEXTUALIZATION OF THE SUBJECT

Financial Law is present in all acts or operations performed by both natural and legal persons. Under certain circumstances, every year most of the former must present and liquidate the Personal Income Tax for the income obtained in the preceding fiscal year. In the same way, commercial companies and other legal entities have to present the declaration-liquidation of the tax that levies their profits, the Corporation Tax. On the other hand, professionals and businessmen (among them lawyers) have to pass on the Value Added Tax (VAT) and manage that tax in relation to their economic activity.

At the same time, and without the need for such economic activity, periodically certain taxes are levied on real estate property or certain public services rendered in relation to it, as would be the case of taxes related to waste management, sewer rates....

Occasionally, throughout our lives (as when we acquire second-hand real estate, we receive an inheritance or a donation...), taxes levied on these acquisitions must also be settled and paid. In short, we live surrounded by situations, events, and businesses which entail tax consequences whose knowledge is basic to any jurist. In this sense, Financial Law analyzes specifically and individually the main tax figures of our legal system, focusing, on the study of the concerted taxes.

In any case, it should be noted that as a consequence of this omnipresence of Financial Law, this subject is related to other subjects of Public and Private Law, since the acts and legal businesses that are taxed have an economic content and are regulated by substantive norms of other disciplines of Law. Due to this reason, knowledge of Civil, Commercial, Labor and Administrative Law is recommended for the study of the subject.

As a prelude to the study of the aforementioned tax figures, this discipline deals with the analysis of the legal regime of the financial activity of public entities; its inspiring principles; basic tax concepts for the understanding of the main tributary figures; procedures for the application of taxes and the appeals and claims against the acts of the Treasury; and tax infractions and their consequences. In short, knowledge of the subject is essential for any lawyer whatever the branch of law to which he or she wants to devote.

COMPETENCIES OF THE SUBJECT

- Capacity for reflection and ability to relate ideas by elaborating legal arguments.
- Transversal vision of the legal effects of the same reality.
• Development of a critical aptitude both, in the search for information and in the objectives that underlie the rules, and in the preparation of conclusions and alternative proposals.
• Development of a unitary and interdisciplinary vision of Law.
• Apply appropriately the knowledge and techniques acquired throughout the degree studies in order to the correct resolution of legal problems, adopting decisions creatively and facing different situations, supported by a sufficient capacity for organization, work in small groups and planning.
• Ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant issues of social, scientific or ethical nature.

LEARNING OUTCOMES

• Explain exposed concepts and theories.
• Identify the normative/collection capacity of the Regional Treasuries for each tax.
• Identify the different taxes existing in the Spanish legal system, both at the state, regional and local levels, as well as to which legal acts and businesses are applicable.
• Identify the object of each tax.
• Indicate compatibilities and incompatibilities between some taxes and others.
• Carry out the basic settlement of the main taxes.
• Develop a logical legal argument.
• Ability to analyze complex legal problems and search for appropriate solutions in accordance with applicable regulations.
• Acquisition of skills (oral and written) for the exhibition of works, with professionalism and with the appropriate sensitivity required by the subject.
• Acquisition of skills for the realization of practical cases, in order to demonstrate a sufficient ability to face everyday problems constructively.
• Deepening and synthesis works from searches in the fundamental bibliographic and computer sources related to the subject.

THEORETICAL AND PRACTICAL CONTENTS

1. **Tax power, Economic Agreement and regulatory capacity of the provincial institutions in tax matters.** 1. Tax power of the State. 2. The Economic Agreement within the legal system: nature and most important characteristics. 3. Tax harmonization and the principle of collaboration with the State. 4. The rules of the Basque Parliament on tax matters. 5. General competences of the provincial institutions in tax matters. 6. Normative competences of the regional institutions in relation to each of the taxes. 7. The regional tax systems within the framework of the European Union.

4. **Appeals and claims against the actions of the Treasury.** 1. Remedies against acts of the Provincial Council. 2. Replacement resource. 3. The administrative economic claim. 4. Resources and claims against the actions of the Autonomous Community of the Basque Country and local authorities

5. **Infringements and tax penalties in the statutory regulations**

6. **General scheme of taxes**


10. **Non-Resident Income Tax.** 1. Introduction. Connection points with the Basque Treasuries. 2. Taxable event and exemptions. 3. Passive and responsible subjects. 4. Taxation of non-residents with and without permanent establishment. 5. Special regimes.


14. **Other indirect taxes: special and customs taxes.** 1. Introduction. Connection points with the Basque Treasuries. 2. Special manufacturing taxes. 3. Special tax on certain means of transport. 4. Special tax on coal. 5. Tax on insurance
premiums. 6. Tax on retail sales of hydrocarbons. 7. Customs taxes. 8. Taxation of the game.


**EVALUATION SYSTEM**

Throughout the first week of class, students will have to choose one of the two systems that exist for evaluating the subject. The evaluation systems are, on the one hand, the continuous evaluation and, on the other, a final evaluation system consisting on the performance of a single test.

The characteristics of each evaluation system are the following:

1) Preferential system of continuous evaluation

The continuous assessment system consists on participation and assistance to the class, as well as the realization of the proposed practical activities and the partial tests.

The passing of the subject by this evaluation system requires the fulfillment of three requirements:

- Attendance at classes and conferences: having attended at least 80% of the theoretical and practical classes. Absences duly justified are counted as attendance. The attendance control will be carried out by the teacher through a signature sheet to the assistants.

- Performance of partial exams. These partial exams may consist of the oral or written answer to the assumptions/questions made by the teacher; in test type exams; or, in the resolution of practical assumptions about the different blocks of subjects that have been indicated previously. The criteria and indicators to be assessed specifically for each test will be pertinently provided at the beginning of each block in which the program is divided. Each partial exam will be rated on 10 points, although the
total weight of each one of them in the evaluation of the course will be the one opportunely indicated by the faculty of the subject.

- Presentation of deliverables (resolution of exercises, cases, problems, summaries of lectures given within the subject, opinions ...) under the conditions indicated by the teacher. As in the previous case, the criteria and indicators to be evaluated for each deliverable and practical case will be provided before the realization of the same. The students who opt for this evaluation system will receive feedback or feedback for the deliverables.

The final grade will be determined, as a general rule, by the arithmetic mean of the grades obtained by the participation, the deliverables, the exhibition and the partial tests carried out by the student in the following proportion:

- Participation in class: max. 40%
- Partial tests: max. 80%
- Deliverables: max. 80%

Resignation to the call will mean a qualification of not presented. Students may waive the call in a period that, at least, will be up to one month before the end date of the teaching period of the corresponding subject. This waiver must be submitted in writing to the teacher responsible for the subject.

2) Final evaluation system

The final evaluation system consists of a joint evaluation of the knowledge acquired throughout the course by means of a single theoretical-practical final exam with the same characteristics as the partial tests indicated above, which will cover the entire syllabus of the subject. The test will be developed in the maximum time determined by the teacher and will be qualified on 10 points. The non-presentation to the test set on the official exam date, will mean the automatic waiver of the call and the grade of not presented.

In any case, students will have the right to be evaluated through the final evaluation system, regardless of whether or not they have participated in the continuous assessment system. To do so, they must submit in writing to the faculty responsible for the subject the waiver of continuous assessment, for which they will have a period of 9 weeks from the beginning of the semester, in accordance with the academic calendar of the center. Students who opt for this final evaluation system can prepare the same practices/deliverables as those who opt for continuous evaluation but will not receive feedback or feedback back for them.
ORDINARY CALL: ORIENTATIONS AND RESIGNATION

As indicated, students will be able to choose between two evaluation systems: a) continuous and b) final. The chosen evaluation system links the student to the whole course, notwithstanding the fact that, according to the regulations of the UPV/EHU, it is recognized the possibility of withdrawing from the continuous evaluation in the terms previously expressed.

When the evaluation method is that of final evaluation, to renounce the evaluation call it will be sufficient not to submit to the final test.

It will be understood that those students who do not communicate otherwise opt for the final evaluation system.

EXTRAORDINARY CALL: ORIENTATIONS AND RESIGNATION

Students who have not passed the continuous assessment, as well as those who have not passed the final evaluation or are not presented, have the right to be evaluated in an extraordinary call, to be made on the dates published on the website of the faculty.

This examination may consist of the oral or written answer to the assumptions/questions made by the teacher; in a test type exam; or, in the resolution of practical assumptions about the entire syllabus of the subject. Such proof will be developed in the maximum time determined by the professor and will be qualified on 10 points.

The positive results obtained by the students during the course can be preserved through continuous evaluation. However, in the case of having obtained negative results by means of the said evaluation, these will not be able to be maintained for the extraordinary call, in which the students will be able to obtain 100% of the qualification.

LEARNING RESOURCES

Each teacher will provide references to the basic bibliography of the subject as well as the specific resources for each lesson or study block.

Along with it, the generic learning resources come to be the following

1) Basic bibliography


2) Reviews:

Quincena Fiscal; Revista Española de Dº Financiero; Impuestos; Información Fiscal; Crónica Tributaria; Nueva Fiscalidad; Forum Fiscal.

3) Internet addresses of interest:

Subject description and context

The content of the subject Criminal Law I corresponds, firstly, to the study of the concept of Criminal Law, legal-criminal regulations and the role of Criminal Law, and secondly, to the basis and limits of the State’s punitive power. Thirdly, Criminal Law will be addressed in terms of time and place, and finally, considering the legal consequences of the crime.

Learning outcomes

- Express oneself appropriately, correctly and effectively, both orally and in writing, using the correct legal penal terminology and appropriate presentation techniques.
- Be able to locate and handle with skill legal information sources, in different formats (publications, databases, etc.)
- Read, understand, synthesize and critically analyze legal texts (legal, case-law and doctrinal).

Course Structure: theoretical-practical content

Block 1. INTRODUCTION

- Criminal Law: concept
- The legal-criminal precept
- Criminal Law: purpose

Block 2. STATE PUNITIVE POWER REQUIREMENTS AND LIMITS

- The Principle of Legality
- The limits of Ius Puniendi in a Social State
- The principle of subsidiarity and the fragmentary nature of Criminal Law
- The legal rights exclusive protection principle
- The limits of Ius Puniendi in a Democratic State
- Penalties: the humanity principle
- Principle of guilt
- Principle of proportionality
- Principle of re-socialization

Block 3. CRIMINAL LAW IN TIME AND LOCATION

- Criminal Law interpretation and rule conflict.

Methodology

The student will work independently and do classwork, both in lectures and practical sessions.
a) In lectures: the student will receive documentation in advance, following the teacher's instructions, on the content of each lesson, to be able to follow the subsequent explanation in class more easily, raise questions and participate in discussions. Later on, the student will review the lesson.

b) In practical training sessions: the teacher will give examples of practical cases and instructions on how to approach them, solve them individually, and then present them in class. All the students will solve all the cases and will present in turns. Those whose turn it is not to present will also participate in the subsequent debate. Seminars and meetings will also be held in which the students can participate.

**Assessment systems**

- Final Assessment System
- Tools and assessment percentages:
  - Written test: 85%
  - Practical session (exercises, cases or problems): 15%

**Ordinary call. Guidelines and withdrawal**

The assessment will consist of a written test (a theoretical exam, 7 points; and a practical exam, 1.5 points) and the result of continuous assessment of practical cases throughout the course (1.5 points), unless only a final exam is taken, if there are causes that justify non-attendance at the practical classes (according to the regulations).

The theoretical / practical notes are not balanced out below 4 out of 10.

**Extra call. Guidelines and withdrawal**

The assessment criteria are the same as in the ordinary call

**Materials of compulsory use**

Updated Penal Code

**Bibliography**

Basic bibliography
Detailed bibliography
Reviews
Website addresses