Tax application procedures

Academic Year: (2019 / 2020) **Review date: 27-04-2020**

Department assigned to the subject: Public State Law Department

Coordinating teacher: ESCRIBANO LOPEZ, EVA ALICIA

Type: Electives ECTS Credits : 3.0

Year : Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Students must have taken previously the course Public Spending and Resource Funding (core course in the Bachelor of Law)

OBJECTIVES

Knowledge of the juridical basic regimeof the different procedures of tax and of the most relevant practical problems related to this matter.

DESCRIPTION OF CONTENTS: PROGRAMME

Study of the different tax procedures: liquidation, checking and inspection, collection, review of the administrative tax acts and of imposition of tax sanctions.

LEARNING ACTIVITIES AND METHODOLOGY

The learning methodology lies in the following instruments: the theoretical lectures, the workshops (resolution of cases that require the study of case law and doctrine) and the debates.

ASSESSMENT SYSTEM

Evaluation depending on the quality of the participation of the pupils in the activities described in the previous point (60%). Accomplishment of a final examination at the end of the term (40%)

% end-of-term-examination:	40
% of continuous assessment (assigments, laboratory, practicals…):	60