# uc3m Universidad Carlos III de Madrid

# Tax Procedures

Academic Year: ( 2021 / 2022 ) Review date: 09-06-2021

Department assigned to the subject: Public State Law Department Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Compulsory ECTS Credits: 2.0

Year: 1 Semester: 2

## **OBJECTIVES**

## Basic skills

Own and understand knowledge that can provide a base or opportunity to be original in development I application of ideas, often in a context of research (nb6).

Let students know to apply the acquired knowledge and ability to problem-solving in new environments or little known in wide (or multidisciplinary) contexts related to their field of study (CB7)

Students to be able to integrate knowledge and deal with the complexity of formulating judgments from information which, being incomplete or limited, including reflections on the social and ethical responsibilities linked to the application of their knowledge and judgements (CB8)

The students know how to communicate its findings and knowledge and latest reasons underpinning them public specialised and non-specialised in a way clear and unambiguous (CB9)

That students have learning skills which allow them to continue studying in a way that will be largely self-directed or autonomous (CB10)

# General competences (CG No.)

CG1 possess, understand and develop skills that make it possible to apply academic expertise acquired in grade to the changing reality lawyers face that to avoid injury, risk or conflict related to entrusted interests or his practice before courts or public authorities and advisory functions.

CG2 techniques aimed at the investigation and establishment of the facts on the different types of procedure, especially the production of documents, interrogations and the expert evidence.

Ng5 know and apply the rights and professional ethics duties in relations of the lawyer with the client, other parties, the Court or public authority and among lawyers.

CG7 know identify conflicts of interest and learn the techniques for its resolution, establish the scope of professional secrecy and confidentiality, and preserve the independence of criteria.

CG 9 know and apply in practice the organizational, management and business environment of the profession of lawyer, as well as its legal framework associative, tax, labour and protection of personal data.

CG10 develop skills and abilities for the choice of the correct strategy for the defense of the rights of clients taking into account the requirements of the various fields of professional practice.

Specific competences (EC number)

EC 1 knowledge of the different jurisdictional, your organization, and target area of competence by reason of matter and territory, as well as of the different procedures that they are proceeding.

CE 2 knowledge of the techniques of negotiation and alternative dispute resolution in civil and commercial, administrative, criminal and labour fields

CE 3 knowledge of terms for limitation and revocation of judicial and extrajudicial actions as well as their forms of interruption or suspension.

CE 4 identification of the usus fori of the courts, agencies, and public offices of the place.

CE 10 capacity to advise and defend citizens regard criminally relevant facts, understanding the analysis of legal problems, the risk assessment and decision-making professionals, and in particular by:

CE 10.1. Knowledge of the conceptual and legal regime of basic substantive penal institutions

CE 10.2. The domain of the typical actions developing criminal law

CE 10.3. The ability to draw up, in accordance with its formal demands, writings of the forensic and litigation practice relating to criminal matters

CE 10.4. Ability to evaluate the substantive and procedural legal risks for the clients in criminal matters and design, so I best

## **DESCRIPTION OF CONTENTS: PROGRAMME**

1) the application of taxes and tax procedures: common rules. (2) tax management procedures: procedure started by declaration, data verification, verification of values and limited testing. (3) the inspection procedure: beginning, development, documentation, and termination. (4) the voluntary

period collection and the enforcement procedure: budgets, measures precautionary, Providence of urgency, suspension and termination. (5) the disciplinary procedure and the graduation of sanctions. (6) special review of the GLT and the appeal procedures. (7) economic-administrative complaints: acts and contested proceedings, suspension; claim in unique or first instance; ordinary and extraordinary appeal resources.

## LEARNING ACTIVITIES AND METHODOLOGY

Training activities of the subject indicating its content credits ECTS-hours and attendance (limit the number of training activities up to a maximum of 15) Master classes in which the fundamental conceptual contents are developed that the student must purchase. For that, as well as advise the necessary manuals and a bibliography specific to the specific subjects to be provided at the beginning of the semester, are It will provide in advance the student materials prepared by the teacher for most deepening of the issues and a better follow-up of the explanations. These materials work they will serve to introduce the debate and discussion topics that have more interest for the teacher and the students themselves

On earlier materials student will perform a critical analysis, so if the conducting discussions, and discuss topics of interest. These activities may be carried out in particular through the seminar format.

In addition written procedural and legal drafting exercises will be carried out.

Previous activities can be performed of both individual and collective.

Hours theory: 42 h. Convenient hours: 28 h.

Hours work of the student and other activities: 105 h.

Educational methodologies (limit the number of training methodologies to a maximum 15)

Without prejudice to support keynote sessions by application tasks of the content, the main methodology will be learning from the case study. In addition there will be analysis of texts well proposed by Professor well by the own students.

## ASSESSMENT SYSTEM

The realization of case studies, drafting of briefs and participation in seminars will conform the Note 30. The skill of the student in the management of the documentation, the ability will be valued resolution and implementation of answers, correct and effective to situations more or less unforeseen that filed you, skill in finding solutions to cases without regular as well as the writings made correction.

Participation in the debates, seminars or theoretical classes as well as contributions due to work prior and individual or group it will make up 10 of the note

The final exam will consist of a type test, no less than 20 questions, that will result in 60 of the note.

All this in accordance with legislation at all times.

If the continuous assessment system is not followed, which requires attendance at 90% of the sessions, the final mark in both ordinary and extraordinary sessions will be obtained on 60% of the final exam.

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