

## Tax application procedures

Academic Year: ( 2022 / 2023 )

Review date: 16-12-2022

Department assigned to the subject: Public State Law Department

Coordinating teacher: DIAZ CALVARRO, JULIA MARIA

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 regime of 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.

The course will be carried out following a bimodal system (50%) during the academic year 2020/2021: the aggregated group will follow an online synchronous system while the reduced group will follow a presential system.

## 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%)

<b>% end-of-term-examination:</b>	40
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	60