

Procedural tax law I: general rules on procedural tax law (special reference to burden of the proof issues. General assessment procedures (procedimientos de gestión). Special assessment procedure

Academic Year: ( 2023 / 2024 )

Review date: 08-03-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 4.0

Year : 1 Semester : 2

#### ASSESSMENT SYSTEM

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

Continuous evaluation (class participation, assignments and others) 40%  
Final exam 60%

The format of continuous evaluation will be set by the coordinator at the beginning of the course. In case the continuous evaluation is carried out through case deliveries made in groups, it is required that every student obtains at least a grade of 4 out of 10 in the final exam of the course. If this requirement is not met, the maximum grade for the course as a whole will be 4 out of 10.

These rules also apply to the extraordinary exams.