

Academic Year: ( 2023 / 2024 )

Review date: 19-05-2022

Department assigned to the subject: Public State Law Department

Coordinating teacher: GONZALEZ-CUELLAR SERRANO, MARIA LUISA

Type: Compulsory ECTS Credits : 4.0

Year : 1 Semester : 2

**REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)**

Tax procedures I

**OBJECTIVES****COMPETITIONS THAT STUDENT PURCHASE WITH THIS MATERIAL**

Acquire knowledge that provides a solid theoretical basis and enhances originality when developing and/or applying ideas.

Let students know how to apply the knowledge gained in problem solving in poorly known or multidisciplinary environments.

That students are able to integrate knowledge and face the complexity of making critical judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgments.

Let students know how to communicate both their conclusions and the arguments that underpin them to specialized and non-specialized audiences in a clear and unambiguous way.

That students possess the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.

Acquisition of a complete knowledge of the essential principles governing the Spanish tax system.

Ability to identify, interpret, apply and critically analyze legal and doctrinal texts relating to tax matters.

Ability to solve highly complex legal problems related to the tax field.

Ability to produce legal reports on issues related to taxation, with an orderly structure and strong legal argumentation.

Acquisition and/or consolidation of learning skills that allow the student to continue in the future with the study of tax regulation.

Justification for planning complex realities that require arguments and legal solutions in application of tax rules.

Obtaining and managing information in tax matters, through the use and management of specialized databases and other telematics tools.

Proactive performance of the work of tax advice against the Tax Administration

Active intervention in interdisciplinary teams to achieve common objectives.

Ability to interrelate and solve the problems raised in a real practical scenario that allows to simulate and identify the critical points that exist in the application of the tax regulations to the different cases in which various taxes or tax obligations converge.

Ability to develop strategies and apply legal technique in the substance of tax procedures to advise on the resolution of actions against the Tax Administration.

Ability to identify tax responsibilities related to incorrect classification of transactions and non-compliance with formal and material tax obligations.

Ability to formalize and substantiate written statements, intervene, argue and defend the interests of the taxpayer in the different tax procedures at each stage.

**LEARNING RESULTS THAT STUDENT ACQUIRES**

Ability to develop strategies and apply the legal technique in the substance of the tax procedures to advise on the resolution of actions against the Tax Administration.

All teaching is taught in a practical way, through the resolution of case studies during the class jointly between the students and the teacher. To gain the best practical perspective, students must have worked and resolved the assumptions prior to class.

Alongside this, in order to enhance the eminently practical nature of this master's degree, an hour and a half will be devoted for each credit assigned to the subject to seminars in which the formalization and foundation of writings, intervening, arguing and defending the interests of the taxpayer in the different

tax procedures in each of its phases will be devoted. In this subject the total hours spent practicing in seminars will amount to 12 hours.

In these seminars students will discuss real problems with outstanding professionals from the worlds of law, judiciary and tax inspection with the aim of enhancing the eminently practical character of the master's degree, in which students must work on a daily basis, in classes and seminars, as if they were integrated into the professional world.

#### DESCRIPTION OF CONTENTS: PROGRAMME

Item 1.- Collection: actions aimed at the collection of tax debt, both voluntarily by the taxpayer and in an executive way.

Item 2.- Sanctioning process

Item 3.- Challenge and review of tax acts: a system of remedies that the taxpayer may raise before various administrative bodies for the review of the act from which tax obligations arise

Item 4.- Tax crime: analysis of the types of fenders in the tax field and the penalties involved, as well as the crime of fraud on the public estate.

Seminars will be held where students will discuss real problems with leading professionals from the worlds of law, judiciary and tax inspection

#### LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the subject teacher
2. Resolution of case studies, problems, etc. raised by the teacher individually or as a group
3. Exhibition and discussion in class, under the moderation of the teacher of topics related to the content of the subject, as well as case studies

#### ASSESSMENT SYSTEM

Continuous evaluation (participation in class, jobs and others) 40%

Final exam 60%

It is necessary to have a minimum grade of 3 out of 10 in the final exam to be able to pass the subject.

If this requirement is not met, the maximum grade of the subject as a whole will be 4 out of 10. This rule also applies in the extraordinary call.

The assessment in the extraordinary call would be under the same requirements than in the ordinary one.

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

#### BASIC BIBLIOGRAPHY

- null Memento práctico Procedimientos, Lefebvre, 2019