

## Tax application procedures

Academic Year: ( 2023 / 2024 )

Review date: 25-04-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: DIAZ CALVARRO, JULIA MARIA

Type: Electives ECTS Credits : 3.0

Year : 6 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.

## ASSESSMENT SYSTEM

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

## ORDINARY CONVOCATION

## CONTINUOUS ASSESSMENT

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%)

## NON-CONTINUOUS ASSESSMENT

The final grade is based on the final examination, on which the student can score a maximum of 6 points out of 10. A rule of three shall apply on the qualification obtained in the examination: if a student obtains 10 points in this final exam, he will achieve a 6 points grade for this course. This means that a student may obtain 8.3 points out of 10 in the final exam to pass the course.

## EXTRAORDINARY CONVOCATION

The exam will consist of solving practical cases or answering reasoned multiple-choice questions. It will have a value of 100%

## BASIC BIBLIOGRAPHY

- Merino Jara, Isaac Financial and Tax Law. General Part, TECNOS, 11<sup>o</sup> Edition

- Pérez Royo, Fernando Financial and Tax Law. General Part, Civitas, 32º edition

#### BASIC ELECTRONIC RESOURCES

- . Página web Agencia Tributaria: <https://sede.agenciatributaria.gob.es/>

- . Acceso a la base de datos Qmemento (Biblioteca uc3m): <https://uc3m.libguides.com/az.php?a=q&p=1>