

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

% end-of-term-examination:	40
% of continuous assessment (assignments, laboratory, practicals...):	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^o 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>