

Academic Year: (2023 / 2024)

Review date: 25-09-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Compulsory ECTS Credits : 2.0

Year : 1 Semester : 2

DESCRIPTION OF CONTENTS: PROGRAMME

1) the application of taxes and tax procedures: common rules. (2) tax management procedures: procedure started by declaration, data verification, verification of values and limited testing. (3) the inspection procedure: beginning, development, documentation, and termination. (4) the voluntary period collection and the enforcement procedure: budgets, measures precautionary, Providence of urgency, suspension and termination. (5) the disciplinary procedure and the graduation of sanctions. (6) special review of the GLT and the appeal procedures. (7) economic-administrative complaints: acts and contested proceedings, suspension; claim in unique or first instance; ordinary and extraordinary appeal resources.

LEARNING ACTIVITIES AND METHODOLOGY

Learning Activities:

Lectures of this course are based on a theoretical-practical learning method. Accordingly, learning activities consist of:

- Master classes to provide and develop basic concepts and contents.
- Written exercises consisting of drafting legal documents. These activities may be developed on an individual basis or in reduces groups of students, according to instructions.

Methodology:

In addition to cases used to support theory, this course is based on a case methodology.

For this purpose, students may be requested to assess cases as proposed by the lecturers, and also they are summoned to attend assessable activities according to the calendar of this course and the instructions provided by the professors.

ASSESSMENT SYSTEM

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

The realization of case studies, drafting of briefs and participation in seminars will conform the Note 30. The skill of the student in the management of the documentation, the ability will be valued resolution and implementation of answers, correct and effective to situations more or less unforeseen that filed you, skill in finding solutions to cases without regular as well as the writings made correction.

Participation in the debates, seminars or theoretical classes as well as contributions due to work prior and individual or group it will make up 10 of the note

The final exam will consist of a type test, no less than 20 questions, that will result in 60 of the note.

All this in accordance with legislation at all times.

If the continuous assessment system is not followed, which requires attendance at 90% of the sessions, the final mark in both ordinary and extraordinary sessions will be obtained on 60% of the final exam.

