

63178 - Tax Law

Syllabus Information

Academic year: 2024/25

Subject: 63178 - Tax Law

Faculty / School: 102 - Facultad de Derecho

Degree: 574 - Master's in Administrative Management

ECTS: 12.0

Year: 1

Semester: Annual

Subject type: Compulsory

Module:

1. General information

The main objective of this subject is to provide advanced knowledge in relation to the legal regime of the different procedures of management, verification, collection, imposition of penalties and tax claims. In addition, it is also intended that the student knows how to correctly apply the rules regulating the different tax figures within the framework of tax management procedures.

2. Learning results

Upon completion of this subject, the student will be able to:

1. Ability to professionally manage the common rules of tax application procedures.
2. Ability to professionally exercise the powers of the administrative manager within the framework of the different tax management procedures.
3. Ability to professionally exercise the powers of the administrative manager within the framework of the inspection procedure.
4. Ability to identify the review channels of administrative tax acts applicable to the specific case and the legal consequences for the taxpayer client.
5. Ability to demonstrate knowledge of the local, regional and state tax system.
6. Ability to apply the theoretical knowledge and the rules of the legal-tax system to the resolution of practical cases on the various tax figures.

3. Syllabus

1. The obligations of the taxpayer in the framework of tax management: the obligation to file returns or self-assessments. In particular, obligations relating to the following taxes: Personal Income Tax, Corporate Income Tax, Wealth Tax, Value Added Tax, Transfer Tax and Stamp Duty, Inheritance and Gift Tax and other local and autonomous community taxes. The correct determination of the tax liability in the aforementioned figures. Other formal obligations related to the performance of economic activities.
2. Common rules for the application of tax procedures (among others: obligation to resolve, deadlines, consequences of non-compliance, notifications, legal requirements to enter the domicile of the obligors).
3. Tax management procedures: the data verification procedure, the limited verification procedure, the value verification procedure and the refund procedure. The administrative manager facing the tax inspection procedure.
4. The collection procedure, especially voluntary and executive collection, with the consequences and effects for the taxpayer. Deferment and payment in instalments: requirements.
5. Infringements and penalties. Criteria for classification of violations and calculation of the corresponding penalty. Relevant practical aspects of the sanctioning procedure.
6. Identification of the review channels of administrative tax acts applicable to the specific case. Administrative review and economic-administrative claims.

4. Academic activities

1 Training activity: expository activities and systematization of knowledge by the teacher. It is recommended that the student, before attending class, conducts a reflective reading and a first analysis of the rules involved in the topic to be developed. The student's previous and initial work will allow to advance in the explanation of the program and will facilitate class participation. Methodology: theoretical class.

2 Training activity: dynamic teacher-student activities. It includes activities such as solving practical cases, writing briefs and simulating procedures or formalities with the tax authorities. Methodology: practical teaching based on case studies, assignments or activities, as well as their presentation and discussion among students.

3 Training activity: personal study by the student, tutorials, assignments and assessment activities. Methodology: adapted to the

type of activity (individualized or group tutoring, continuous assessment and theoretical and practical written tests, individualized guidance of work).

5. Assessment system

The correct resolution of the different assumptions and activities that are raised in class will be valued at 30% (i.e., 3 points out of 10). Additionally, there will be an assessment of the knowledge required according to the contents of the subject's syllabus (70%, i.e. 7 points out of 10), which will consist of the written resolution of four practical tests on the subjects that make up the contents of the subject. The teacher(s) in charge will propose the activities to be carried out, each one of them being graded at a maximum of 1.75 points.

The overall grade corresponding to these activities will be provided to the students after their completion and, in any case, before the date of the final exam. The final grade will be obtained by adding the grade obtained for the resolution of assumptions in class (value 30%, i.e., 3 points out of 10) and the grade obtained in the knowledge assessment (value 70%, i.e., 7 points out of 10). In order to pass the subject, the student must have obtained a sufficient grade in both activities (a minimum of 1.5 points in the first one and a minimum of 3.5 points in the second one).

Students who have not completed the activities previously set during the class period or who wish to improve the grade obtained in the completion of the same, may take a GLOBAL TEST consisting of one or more practical cases with a value of 75% of the final grade, and several short theoretical questions with a value of 25% of the final grade.

In order to pass this global test, the student must obtain at least 5 points out of 10. The current legislation may be used for the overall test, without annotations. The use of computers or other electronic devices will not be permitted under any circumstances, although calculators not incorporated into such devices may be used.

Of the grades obtained (the one based on the classroom assumptions and the one based on the practical cases or the global test), the higher one will always prevail, since it is the latter (the higher of the two) that will be taken into account for the purposes of the final grade.

6. Sustainable Development Goals

8 - Decent Work and Economic Growth
10 - Reduction of Inequalities
16 - Peace, Justice and Strong Institutions