

Información del Plan Docente

Academic Year	2016/17
Academic center	102 - Facultad de Derecho
Degree	574 - Master's in Administrative Management
ECTS	12.0
Course	1
Period	Annual
Subject Type	Compulsory
Module	---

1.Basic info**1.1.Recommendations to take this course****1.2.Activities and key dates for the course****2.Initiation****2.1.Learning outcomes that define the subject****2.2.Introduction****3.Context and competences****3.1.Goals****3.2.Context and meaning of the subject in the degree****3.3.Competences****3.4.Importance of learning outcomes****4.Evaluation****5.Activities and resources****5.1.General methodological presentation****5.2.Learning activities****5.3.Program**

1. Tax obligations within the framework of tax administration: tax returns and self-assessment. In particular: Personal Income Tax, Company Tax, Property Tax, Value Added Tax, Tax on Capital Transfers and Documented Legal Acts, Inheritance and Donation Tax and other local and regional taxes. Assessment of the amount of tax credits. Others formal tax obligations in business activities.
2. Common standards for implementing tax administrative procedures (among others: obligation to resolve

administrative proceedings, deadlines, consequences of non-compliance, communications, legal requirements to enter into private homes).

3. Tax management procedures: verification procedures, value verification procedure and refund procedure. Administrative manager in inspection procedure.
4. Collection procedure, in particular, voluntary period and enforcement of tax debts, focusing on his consequences. Requirements of deferment and division of payments.
5. Infringements and penalties. Criteria for the classification and calculation of the penalty. Most relevant practical aspects of sanctioning procedure.
6. Identification of review tax procedures. Administrative revision procedures and economic-administrative claims.

5.4.Planning and scheduling

5.5.Bibliography and recommended resources