

Información del Plan Docente

Academic Year	2017/18
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**1.1.Introduction****1.2.Recommendations to take this course****1.3.Context and importance of this course in the degree****1.4.Activities and key dates****2.Learning goals****2.1.Learning goals****2.2.Importance of learning goals****3.Aims of the course and competences****3.1.Aims of the course****3.2.Competences****4.Assessment (1st and 2nd call)****4.1.Assessment tasks (description of tasks, marking system and assessment criteria)****5.Methodology, learning tasks, syllabus and resources****5.1.Methodological overview****5.2.Learning tasks****5.3.Syllabus**

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.Course planning and calendar

5.5.Bibliography and recommended resources