



## IDENTIFYING DATA

### Tax management

Subject	Tax management			
Code	P04G091V01505			
Study programme	(*)Grao en Dirección e Xestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Rodriguez Losada, Soraya			
Lecturers	Constenla Vega, Javier Mosquera Pena, Juan Antonio Rodriguez Losada, Soraya			
E-mail	soraya.losada@uvigo.es			
Web				
General description	Tax management studies the tax application procedures at central, regional and local levels.			

## Competencies

Code	
A1	Students have demonstrated to possess and understand knowledge in an area of study that starts from the base of general secondary education, and is usually found at a level that, although supported by advanced textbooks, also includes some aspects that imply knowledge coming from the vanguard of his field of study.
A2	Students know how to apply their knowledge to their work or vocation in a professional manner and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.
A3	Students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant social, scientific or ethical issues.
A4	Students can transmit information, ideas, problems and solutions to a specialized and non-specialized audience.
A5	Students develop those skills of necessary learning to undertake back studies with a high degree of autonomy.
B2	Ability to analyze, synthesize and integrate knowledge and planning for the preparation of judgments with limited information
B3	Listening and reading comprehension skills and oral and written communication skills.
B5	Ability to interpret data obtained from observation with regard to their meaning and establish links with the appropriate theories in the field of public management and administration.
C24	To use the appropriate procedures of tax enforcement at every level of administration.
D1	Capacity of analysis and synthesis for building and defending arguments Know how
D2	Ability to organize, plan and use time efficiently, and self-control skills in situations of pressure.
D5	Capacity for taking autonomous and independent decisions Know be / be
D8	Capacity to cooperate teamwork and open to different points of view and opinions
D9	Capacity to create critical thinking and self-criticism

## Learning outcomes

Expected results from this subject	Training and Learning Results			
New	A1	B2	C24	D1
	A2	B3		D2
	A3	B5		D5
	A4			D8
	A5			D9

That the students show to possess and comprise knowledges in an area of study that splits of basic secondary education general, and is used to find to a level that supports in books of text advanced, des \*also \*some appearances that involve pertinent knowledges of wool avant-garde of his field of study

New	A1	B2	C24	D1
	A2	B3		D2
	A3	B5		D5
	A4			D8
	A5			D9

## Contents

Topic	
Lesson 1.- The application of taxes. Assistance and information to the taxpayers. The obligation to provide information	<ol style="list-style-type: none"> <li>1. Participation of the Administration and of taxpayers in the application of taxes.</li> <li>2. The rights and guarantees of taxpayers.</li> <li>3. Common rules of procedures, information and social collaboration in tax procedures.</li> <li>4. Notifications.</li> <li>5. Assistance and information to the taxpayers.</li> <li>6. Agreed prior assessments.</li> <li>7. Real estate valuation.</li> <li>8. Tax queries.</li> <li>9. Duties to provide information.</li> </ol>
Lesson 2.- The proof	<ol style="list-style-type: none"> <li>1. Burden of proof.</li> <li>2. Means of proving and assessing in tax procedures.</li> <li>3. Presumptions and legal fictions.</li> </ol>
Lesson 3.- The tax management procedure.	<ol style="list-style-type: none"> <li>1. Initiation.</li> <li>2. Powers of the fiscal management bodies.</li> <li>3. Analyzing management procedures: data verification, limited verification, verification of values.</li> <li>4. Termination..</li> <li>5. Tax settlement, self-assessments and tax communications.</li> </ol>
Lesson 4.- The Inspection procedure	<ol style="list-style-type: none"> <li>1. Concept. Inspection officials, powers of inspection, function of the inspection.</li> <li>2. Place and time of the proceedings.</li> <li>3. Documentation of the inspection proceedings.</li> </ol>
Lesson 5.- The collection procedure	<ol style="list-style-type: none"> <li>1. The collection procedure. Concept. Collaborating entities.</li> <li>2. The phases of collection procedure.</li> <li>3. The voluntary period and the executive collection period.</li> <li>4. Enforcement procedure/ procedure of urgency: the providence of urgency, procedures of concurrence.</li> <li>5. Suspension of urgency process. Third party rights.</li> <li>6. Freezing assets and rights.</li> <li>7. Disposal of property seized. Completion of the procedure.</li> <li>8. Extinction of the tax debt.</li> <li>9. Tax credit guarantees, precautionary measures.</li> </ol>
Lesson 6.- Violations and penalties	<ol style="list-style-type: none"> <li>1. Introduction.</li> <li>2. Tax violations and classification of tax violations.</li> <li>3. Elements of tax violation.</li> <li>4. Qualification and classification of tax sanctions.</li> <li>5. Extinction and transmission of sanctions.</li> <li>6. Tax penalties.</li> <li>7. Graduation of sanctions.</li> <li>8. Extinction.</li> <li>9. Types of tax violations and punishment.</li> </ol>
Lesson 7. Sanction procedure	<ol style="list-style-type: none"> <li>1. Disciplinary proceedings.</li> <li>2. Crimes against the public Treasury</li> </ol>
Lesson 8.- Appeals, claims and other review procedures and suspensions	<ol style="list-style-type: none"> <li>1. Reversal and economic-administrative channel</li> <li>2. Rectification of tax returns and self-assessments</li> <li>3. Special review procedures: refund of undue payments, rectification of errors, revocation of tax management decisions, review of decisions that are legally null and void, declaration of detrimental nature of a decision.</li> </ol>

## Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	29	50	79

Learning-Service	4	10	14
Seminars	8	35	43
Objective questions exam	2	5	7
Essay questions exam	2	5	7

\*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

### Methodologies

	Description
Lecturing	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.
Learning-Service	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.
Seminars	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.

### Personalized assistance

#### Methodologies Description

Lecturing	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.
Seminars	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.
Learning-Service	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.

### Assessment

	Description	Qualification	Training	and Learning	Results	
Learning-Service	The participation in the learning-service project will be evaluated	20	A1	B2	C24	D1
			A2	B3		D2
			A3	B5		D5
			A4			D8
			A5			D9
Seminars	Different activities focused to develop the contents of the subject.	10	A1	B2	C24	D1
			A2	B3		D2
			A3	B5		D5
			A4			D8
			A5			D9
Objective questions examTest		10	A1	B2	C24	D1
			A2	B3		D2
			A3	B5		D5
			A4			D8
			A5			D9
Essay questions exam	Final exam: - Oral exam (theoretical) - And written exam (practical).	60	A1	B2	C24	D1
			A2	B3		D2
			A3	B5		D5
			A4			D8
			A5			D9

### Other comments on the Evaluation

#### First call:

1.- The students that follow the continuous assessment process shall be evaluated according to the previous criteria: final exam (60%), objective examination of questions (10%), seminars (10%) and learning-service (20%). In the final exam, the oral exam will carry a weight of 80% and written practical exam will carry a weight of 20%. It is necessary to achieve 4 out of 10 points in the oral exam in order to take into account the qualifications obtained under the continuous assessment process.

2.- The students that do not follow the continuous assessment process shall be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

#### Second call:

1.- Students must pass a final exam: oral exam + written practical exam.

2.- Grades obtained by the students that followed the continuous assessment process will be taken into account.

3.- The students that do not follow the continuous assessment process shall be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

#### **Final call:**

Students shall pass a one-off exam that consists of two parts: exam (80%) and written practical exam (20%).

#### **BLENDED-LEARNING STUDENTS**

1. Blended-learning students will be able to follow a continuous assessment process, either using digital means or attending to the on-site classes.

2. If blended-learning students follow the continuous assessment process, they will be evaluated according to the previous criteria: final exam (60%), objective examination of questions (20%) and seminars (20%). In the final exam, the oral exam will carry a weight of 80% and written practical exam will carry a weight of 20%. It is necessary to achieve a 4 out of 10 points in the oral exam in order to take into account the qualifications obtained under the continuous assessment process.

3. If blended-learning students do not follow the continuous assessment process, they will be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

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#### **Sources of information**

##### **Basic Bibliography**

PEREZ ROYO, FERNANDO, **DERECHO FINANCIERO Y TRIBUTARIO. PARTE GENERAL**, Editorial Civitas, 2019

MERINO JARA, I. (dir), **Curso de Derecho Financiero y Tributario**, Tecnos, 2019

MARTIN QUERALT, LOZANO SERRANO, TEJERIZO LÓPEZ, CASADO OLLERO, **CURSO DE DERECHO FINANCIERO Y TRIBUTARIO**, Tecnos, 2018

SIMÓN ACOSTA y otros, **Código Tributario**, Aranzadi Thomson Reuters, 2019

##### **Complementary Bibliography**

FERREIRO LAPATZA, J.J., **Instituciones de Derecho financiero**, Marcial Pons, 2010

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#### **Recommendations**

##### **Subjects that continue the syllabus**

Budgetary management techniques/P04G091V01605

Regional and local financing/P04G091V01904

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#### **Subjects that it is recommended to have taken before**

Law: Administrative law 1/P04G091V01101

Law: Constitutional law/P04G091V01102

Financial and taxation law/P04G091V01304