



IDENTIFYING DATA

Practicals in Taxation

Subject	Practicals in Taxation			
Code	P04M110V01203			
Study programme	(*)Máster Universitario en Avogacía-Pontevedra			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	3	Mandatory	1st	2nd
Teaching language	Spanish Galician			
Department				
Coordinator	Muleiro Parada, Luís Miguel			
Lecturers	Aneiros Pereira, Jaime Castro-Rial Abad, Manuel Muleiro Parada, Luís Miguel			
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Web				

General description This matter conforms with Administrative Practice, the Administrative Module of the Master.

The aim of this subject is to provide the necessary skills to resolve properly the fiscal and juridical problems pose to the professional in the Legal Practice. In particular, students will have to purchase the indispensable practical knowledge for the application of the taxes, the review of administrative acts in fiscal matter and the jurisdictional organisation in this area.

Tax Practise will be taught during the second semester of the first academic course.

Competencies

Code	
A1	Possess and comprise knowledges that contribute a base or opportunity to be original in the development and/or application of ideas, often in a context of investigation.
A2	That the students know to apply the knowledges purchased and his capacity of resolution of problems in new surroundings or little known inside contexts wider (or multidisciplinary) related with his area of study.
A3	That the students are able to integrate knowledges and confront to the complexity to formulate trials from an information that, being incomplete or limited, include reflections on the social and ethical responsibilities linked to the application of his knowledges and trials.
A4	That the students know to communicate his conclusions, and the knowledges and reasons last that the support, to skilled publics and no specialised of a clear way and without ambiguities.
B1	Capacity to learn of autonomous form
B2	Capacity to resolve problems of effective form
B5	Capacity to work in team and coordinate groups of work
B6	Comport of ethical form and social responsibility like citizen and like professional
C1	Possess, comprise and develop skills that make possible to apply the academic knowledges
C2	Know the technicians headed to the ascertainment and establishment of the facts in the distinct types of procedure, especially the production of documents, the interrogations and the Expert evidence.
C3	Know and be able to integrate the defence of the rights of the customers in the frame of the systems of jurisdictional protection national and international.
C10	Develop skills and skills for the election of the correct strategy for the defence of the rights of the customers taking into account the requirements of the distinct fields of the professional practice.
C13	Know expose of oral and written form facts, and extract argumentatively juridical consequences, in attention to the context and to the addressee to the that go directed, of agreement in his case with the own of each procedural area.
D1	Capacity of synthesis and analysis.
D2	Capacity of management of the information
D3	Capacity to organise and schedule.

Learning outcomes

Expected results from this subject	Training and Learning Results
Resolve properly fiscal-juridical problems present in the professional practice.	A1 A2 A3 A4 B1 B2 B5 B6 C1 C2 C3 C10 C13 D1 D2 D3
Purchase the necessary practical knowledges for the correct application of the taxes, the review of administrative acts in tax matter and the jurisdictional competition in in this area.	A1 A3 B1 B5 C1 C2 C3 D2 D3

Contents

Topic	
I.- PROCEDURES OF APPLICATION OF THE TAXES. FISCAL IMPLICATIONS OF THE LEGAL TRANSACTIONS	1. Specialitys of the administrative procedures in fiscal matter. 2. The tax management procedure. The proof. 3. The inspection procedure. 4. The procedure for collecting.
II.- REVIEW OF FISCAL ACTS IN ADMINISTRATIVE AND ECONOMIC-ADMINISTRATIVE AREAS	1. The proceedings for review of fiscal acts. 2. The review of fiscal acts previous resource. The appeal for reversal. 3. The economic-administrative claims.
III.- THE ADMINISTRATIVE-CONTENTIOUS JURISDICTION IN FISCAL MATTER: THE JUDICIAL JURISDICTION IN THE ADMINISTRATIVE FISCAL ACTS OF THE STATE, AUTONOMOUS OR LOCAL AUTHORITY	1. Previous question: the judicial taxes. The accrual, the settlement and the impugnation. 2. The judicial control of the activity of the fiscal Administration. The faculty review of the courts or tribunals. 3. The rules on jurisdiction of the courts or tribunals of the administrative-contentious jurisdiction in fiscal matter. 4. The suspension in contentious area of the impugned act. 5. The execution of condemnatory sentences of the Fiscal Administration. 6. The extension of the effects of sentences in fiscal matter.

Planning

	Class hours	Hours outside the classroom	Total hours
Seminars	22	51	73
Objective questions exam	1	0	1
Problem and/or exercise solving	1	0	1

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

Methodologies

	Description
Seminars	The program will essentially use in seminars the case methodology to discuss real problems.

Personalized assistance

Methodologies Description

Seminars	The doubts of the students concerning the activities and/or exercises proposed will be attended and they will resolved to purchase the competences pursued.
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Assessment				
	Description	Qualification	Training and Learning Results	
Seminars	In the "Seminars" of the face-to-face clases, the realisation of different activities is proposed: the resolution of practical cases, the oral presentation of a subject or the strategy for the defence of a client, etc. To reach this effect, and like a system of continuous evaluation, the active participation of the student in the activities will valued especially, that will represent 20% of his final qualification.	20	A1 A2 A3 A4	B1 B2 B5 B6 C1 C13 C1 C1 C1 C13
Objective questions exam	The final exam, that represents 80% of the mark, will consist of two parts: one of them type test (40% of the final mark) and the other one wil consist in the resolution of one or several practical cases (40% of the final mark).	40	A2 A3	B2 C1
Problem and/or exercise solving	One part of the final exam, that represents 40% of the mark, is oriented to verify the acquisition of skills and competences by the students to resolve practical cases.	40	A1 A2 A3 A4	B1 B2 B5 B6 C1 C1 C1 C13 D1 D2 D3

Other comments on the Evaluation

To have right to be evaluated by the system of continuous evaluation, the student will have to assist, at least, to 75% of the face-to-face classes.

- First opportunity of examination:

- 1.- The students who have followed continuous evaluation will be evaluated according to the criteria indicated further up: result of the continuous evaluation (20%), evalutaion type test (40%), practical proof for the case studies (40%).
- 2.- For the students who have not the right for the continuous evaluation, or excluded of this system, their qualification will be integrated as a whole by the result obtained in a final examination. It will consist in a theoretical-practical exam and they will have to defend the exam in front of a panel of three professors of the subject.

- Second opportunity of examination:

- 1.- In the examination of July the students that subjected to the system of continuous evaluation will conserve the mark obtained in the course.
- 2.- For the students have not the right for the continuous evaluation, or excluded of this system, his qualification will be integrated as a whole by the result obtained in a final examination. It will consist in a theoretical-practical exam and they will have to defend the exam in front of a panel of three professors of the subject.

Sources of information

Basic Bibliography

- GARCÍA BERRO, F., **Procedimientos tributarios y derechos de los contribuyentes en la nueva Ley General Tributaria**, 1ª ed., Marcial Pons, 2004
- SÁNCHEZ BLÁZQUEZ, V.M. (Coordinador), **Procedimientos tributarios: teoría, cuestiones prácticas, jurisprudencia, doctrina administrativa, Tomo I**, 1ª ed., Civitas Thomson-Reuters, 2010
- SIMÓN ACOSTA, E. Y OTROS, **CÓDIGO TRIBUTARIO**, 27ª ed., Aranzadi, 2020
- BANACLOCHE PALAO, C., CHICO DE LA CÁMARA, P. Y GALÁN RUIZ, J., **Tributación de los abogados**, 1ª ed., Thomson-Aranzadi, 2008
- VV.AA., **Memento práctico procedimientos tributarios 2020-2021**, 1ª ed., Francis-Lefebvre, 2020
- VV.AA., **Todo Fiscal 2020**, 1ª ed., Francis-Lefebvre, 2020
- PELÁEZ MARTOS, J.Mª. Y GUAITA GIMENO, J.J. (COORDINADORES), **Todo Procedimiento Tributario 2019-2020**, 1ª ed., Tirant lo Blanch, 2019
- VV.AA., **Memento IRPF 2020**, 1ªed., Francis-Lefebvre, 2020
- VV.AA., **Memento Impuesto sobre Sociedades 2020**, 1ª ed., Francis-Lefebvre, 2020
- VV.AA., **Memento IVA 2020**, 1ª ed., Francis-Lefebvre, 2020
- GALIANO ESTEVAN, J., **Todo Sucesiones 2020**, 1ª ed., Ciss, 2020
- JUÁREZ GONZÁLEZ, J.M., **Todo Transmisiones 2020**, 1ª ed., Ciss, 2020

Complementary Bibliography

- MERINO JARA, I. (DIR.), **Estudios sobre la reforma de la Ley General Tributaria**, 1ª ed., Huygens, 2016
- GÓMEZ-ACEBO SOLAR, R. Y FAYOS COBOS, C., **Jurisprudencia Tributaria Práctica**, 10ª ed., Ciss, 2020
- GÓMEZ-BARREDA, R. Y TEJADA, R., **Práctica Fiscal para Abogados 2020**, 1ª ed., La Ley, 2020
- NATERA HIDALGO, F., **Fiscalidad de los contratos civiles y mercantiles**, 1ª ed., Ciss, 2015 o posterior
- PÉREZ ROYO, F. (Dir.), **Curso de Derecho Tributario: Parte Especial**, 14ª ed., Tecnos, 2020
- PÉREZ ROYO, F., **Derecho Financiero y Tributario: Parte General**, 30ª ed., Aranzadi, 2020

Recommendations

Contingency plan

Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF THE METHODOLOGIES ===

- * Teaching methodologies maintained
- * Teaching methodologies modified
- * Non-attendance mechanisms for student attention (tutoring)
- * Modifications (if applicable) of the contents
- * Additional bibliography to facilitate self-learning
- * Other modifications

=== ADAPTATION OF THE TESTS ===

- * Tests already carried out
- Test XX: [Previous Weight 00%] [Proposed Weight 00%]

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- * Pending tests that are maintained
- Test XX: [Previous Weight 00%] [Proposed Weight 00%]

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- * Tests that are modified
- [Previous test] => [New test]

- * New tests

- * Additional Information
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