



IDENTIFYING DATA

Tax Practice

Subject	Tax Practice			
Code	V08G211V01908			
Study programme	Degree in Labour Relations and Human Resources			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Optional	4th	2nd
Teaching language				
Department				
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General description It practises Fiscal is a matter of the second *cuatrimestre of the 4 Course of Degree in Labour Relations and Human Resources, that has by purpose the study of the settlement and management of the taxes, with special reference to the income taxes of the physical people, juridical and the tax on the value added, as well as of the juridical relations that arise between the Administration and the forced *tributarios.

This matter *optativa fulfils with the aim that the student of this degree have the general knowledges of Financial Right and *Tributario, general and special part, as well as the practical questions directly related with some of the professional exits that collect in the memory of the Title.

The contents, any of them with transversal character, of the matter object of study structure in 5 big sections:

- Right and guarantees of the *contribuyenes in the procedures *tributarios of *comprobación and investigation.
- The resources in matter *tributaria.
- Determination of the debt *tributaria in the direct and indirect taxes.
- The determination of the retentions and income to account.
- The fulfillment of the formal obligations and turnover.

Competencies

Code	
A2	Students will be able to apply their knowledge and skills in their professional practice or vocation and they will show they have the required expertise through the construction and discussion of arguments and the resolution of problems within the relevant area of study.
A4	Students will be able to present information, ideas, problems and solutions both to specialist and non-specialist audiences.
A5	Students will acquire the learning skills that are required to pursue further studies with a high degree of independence.
B1	Ability to find, analyze and summarize information to construct arguments and express informed opinions in different areas of professional practice.
B2	Ability to communicate and present orally and in writing topics and issues pertaining to their area of specialization.
B3	Ability to learn continuously and independently, to allow knowledge to be constantly updated in people's professional practice.
B4	Ability to continue learning about new technologies applicable in people's professional practice.
B5	Ability to comply with fundamental rights and the professional code of deontology in one's professional activity.
C5	To know the essential elements of taxation and its procedures of enforcement, as well as the rules pertaining to the drawing up, passing and implementation of public expenditure plans. In particular, the norms pertaining to the juridical-financial status of subsidies.
D1	Analytical and synthetic skills for the construction and defense of arguments, as well as for organizing, planning and managing time effectively in pressure situations.
D4	Ability to behave ethically and with social responsibility as a citizen and as a professional, respecting diversity and multiculturalism.
D5	To be able to solve problems and interpret data from reality with their associated meanings, and to establish links with the different branches of the juridical order.

Learning outcomes

Expected results from this subject	Training and Learning Results			
The main aim will be to provide to the students the necessary tools to apply, in optimum conditions, the valid fiscal rule to the concrete suppositions that the reality poses in the daily life	A2	B1	C5	D1
	A4	B2		D4
	A5	B3		D5
		B4		
		B5		

Contents

Topic	
(*)Os elementos cuantitativos de a obrigación tributaria	(*)1. A Base Imponible. 2. Métodos de determinación de a base. 3. Comprobación de Valores. 4. Base Liquidable. 5. Tipo de Gravame. 6. Cota tributaria. 7. Débeda tributaria.
(*)A aplicación de os tributos. Principios xerais e normas comúns	(*)1. Dereitos de os obrigados tributarios. 2. Información e Asistencia a os obrigados tributarios. 3. Consultas tributarias. 4. Actuación de valoración. 5. Deber de información por parte de terceiros. 6. Deber de resolver de a Administración. 7. Efectos de a falta de resolución expresa. Réxime de o silencio administrativo en os procedementos tributarios. 8. A caducidade. 9. A prescripción. 10. A Proba. 11. As notificaciónes
(*)A liquidación tributaria	(*)1. O acto de liquidación. 2. Contido de a liquidación. 3. Clases de liquidación: liquidación provisiones e definitiva. 4. As declaracións tributarias. 5. As autoliquidaciones. 6. As comunicacións de datos. 7. Declaracións, autoliquidaciones e comunicacións complementarias
(*)A xestión Tributaria	(*)1. Procedemento iniciado mediante declaración. 2. Procedementos derivados de as autoliquidación: Verificación de datos, Comprobación limitada, Devolución, Comprobación de Valores.
(*)A inspección de os tributos	(*)1. Procedemento de inspección. 2. Clases de actas. 3. As liquidaciones derivadas de o procedemento inspector. 4. Prazo de as actuacións inspectoras. 5. Aplicación de o método de estimación indirecta
(*)Liquidación de o Imposto sobre a Renda de as Persoas Físicas.	(*)1. Réximes de determinación de a Base Imponible: Estimación directa e obxectiva. 2. Base imponible e Liquidable. 3. Débeda tributaria. 4. As obrigacións a conta: retenciones, ingresos a conta e pagos fraccionados.
(*)Liquidación de o Imposto sobre Sociedades	(*)1. Base imponible e liquidable. 2. Débeda tributaria. 3. Deberes e obrigacións a cargo de o suxeito pasivo. 4. Pagos Fraccionados. 5. Deber de reter. 6. Obrigacións de facturación
(*)Liquidación de o Imposto sobre o Valor Engadido	(*)1. Feito Imponible. 2. Debeño de o imposto. 3. Repercusión de o IVE. 4. Base imponible. 5. Tipo de gravame. 6. Dedución de o imposto. Regra xeral e supostos especiais. 7. Deberes e obrigacións a cargo de o obrigado tributario.
(*)A revisión en vía administrativa. Procedementos especiais de revisión en materia tributaria	(*)1. Declaración de nulidad de pleno dereito. 2. Declaración de lesividad. 3. Revogación. 4. Rectificación de erros. 5. Devolución de ingresos indebidos.
(*)O recurso de reposición. Reclamaciones Económico-Administrativas	(*)1. Recurso de reposición. 2. Recurso de reposición en a esfera local. 3. Reclamaciones Económico Administrativas: actos reclamables. 4. Acumulación de reclamaciones. 5. Suspensión de a ejecución de o acto impugnado. 6. Resolución e efectos de a falta de resolución en prazo. 7. Recurso ordinario dealzada. 8. Recurso de anulación. 9. Recurso contra ejecución. 10. Recurso extraordinario de revisión. 11. Procedemento abreviado ante órganos unipersonales.

Planning

	Class hours	Hours outside the classroom	Total hours
Problem solving	15	15	30
Lecturing	34	32	66
Objective questions exam	2	30	32
Problem and/or exercise solving	2	19	21
Systematic observation	0	0	0

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

Methodologies

Description

Problem solving	Activity which formulated problem and / or exercises related to the course. The student should develop appropriate solutions or right through the exercise routines, application of formulas or algorithms, application processing procedures available information and interpretation of the results. It is often used to complement the lecture.
Lecturing	Presentation by the teacher of the contents on the subject under study, theoretical and / or guidelines for a job, exercise or project to be developed by the student.

Personalized assistance

Assessment

	Description	Qualification	Training and Learning Results			
Objective questions exam	Tests that assess knowledge that includes closed with response alternatives questions (true/false, multiple choice, matching of elements...). Students select a response among a limited number of possibilities.	30	A2 A4 A5	B1 B2 B3 B4 B5	C5	D1 D4 D5
Problem and/or exercise solving	Test in which the student must solve a series of problems and / or exercises in a time / conditions set / as by the teacher.	50	A2	B1 B3	C5	D5
Systematic observation	Techniques to collect data on student participation, based on a list of behaviors or operational criteria to facilitate the collection of quantifiable data.	20	A2 A4	B1 B2 B3 B4 B5		

Other comments on the Evaluation

IRST OPPORTUNITY OF EXAMINATION:1.- The students that subject to continuous evaluation will be evaluated according to the criteria that have indicated further up:final proof (30%), proofs of short answer or test (50%) and Other (20%). To be evaluated of continuous form is necessary the assistance to the theoretical and practical classes with regularity (in no case the *in asistencia to class will be able to be upper to 10% of the hours of teaching).2.- The students that do not subject to continuous evaluation, or that remain excluded of said system, his qualification will be integrated by 100% of the qualification obtained in the examination in which they will evaluate all the competitions.SECOND OPPORTUNITY OF EXAMINATION:1.- In the examination of July will make a final proof as it describes in previous paragraphs. 2.- The students that have subjected to the system of continuous evaluation will conserve the note that have obtained in the course.3.- For the students that do not subject to continuous evaluation, or that remain excluded of said system, his qualification will be integrated by 100% of the qualification obtained in a different examination to the that make the students of continuous evaluation.4.- The students that have under put to the system of continuous evaluation and have not surpassed the final proof, neither in the first neither in the second opportunity of examination, the note obtained through said system will be able to them conserve in the following academic course.ANNOUNCEMENT END OF *CARREIRA:The examination of the announcement of End of career will be a theoretical proof-practical written, whose qualification will be 100% of the note. Will take into account in no case to continuous evaluation of the previous year.

Sources of information

Basic Bibliography

MALVÁREZ PASCUAL, L; MARTÍNEZ GÁLVEZ, P; RAMÍREZ GÓMEZ, S; SANCHEZ PINO, A.J.,, **Régimen Fiscal de la Empresa**, última edición, Tecnos, última edición

MERINO JARA, I. (Dir.),, **Derecho tributario. Parte especial. Lecciones adaptadas al EEES**, última edición, Tecnos, ultima edicion

I, **Legislación Básica del Sistema Tributario Español**, Ultima Edición, Tecnos, 2020

Código tributario, Ultima Edición, Thomson-Reuters Aranzadi, 2020

Complementary Bibliography

PÉREZ ROYO, F. (dir), **Curso de Derecho Tributario: Parte Especial**, ultima edición, Tecnos, 2020

MARTÍN QUERAL, J; TEJERIZO LÓPEZ, JM; CAYÓN GALIARDO, A., **Manual de Derecho Tributario. Parte Especial.**, ultima edición, Thomson-Reuters Aranzadi, 2020

CAZORLA PRIETO, L. M., CHICO DE LA CÁMARA, P. (Dir.),, **Introducción al sistema tributario español**, Ultima Edición, Thomson-Reuters Aranzadi, 2020

MÁLVAR PASCUAL, L. A., RAMÍREZ GÓMEZ, S., SÁNCHEZ PINO, A.J.,, **Lecciones del sistema fiscal español**, Ultima Edición, Tecnos, 2020

Recommendations

Subjects that continue the syllabus

Final Year Dissertation/V08G211V01991

Subjects that it is recommended to have taken before

Financial and taxation law/V08G211V01504

Financial and taxation law 2/V08G211V01702

Contingency plan

Description

TEACHING:

In the case that the teaching can not carry out of face-to-face form by sanitary reasons, the classes will give of remote way through the virtual Classrooms and with the support of the platform of *Teledocencia *Faitic.

The sessions *magistrales and the practical seminars will give by the *profesorado responsible using the complement of the Virtual Classroom enabled in the remote Campus of the University of Vigo. The *profesorado will be to disposal to support the resolution of doubts and the sessions of *tutorización will make through telematic means (email or videoconference), under the modality of *concertación previous. For the seminars, from the platform *Faitic will facilitate to the students a series of practical suppositions with a week of *antelación, having to prepare by his part for the corresponding session. Through the virtual classroom the educational will carry out an explanation of the practical suppositions posed and will do a put in common between the professor and the students to establish the guidelines of solution, what will allow to verify the acquisition of the corresponding competitions and assimilation of contents.

The continuous evaluation will develop according to the foreseen in the educational guide and the *cronograma, establishing like means to evaluate the competitions of the students the activities described to continuation. The proofs of continuous evaluation will make through the platform *Faitic according to the signalled in the *cronograma. On the other hand, the deliveries of the practical suppositions indicated will do to the educational manager and will value to effects of the qualification of the continuous evaluation, with arrangement to the foreseen in the educational guide. Likewise, for the continuous evaluation will value the active participation and of quality by part of the students, to tenor of the established in the educational guide.

EXAMINATION:

When the sanitary reasons prevent the celebration of the examinations *presencialmente, the final examination will make according to the established in the educational guide a practical examination writing for which will use the platform *Faitic with a system of time controlled that it guarantee that the work make of individual form. The continuous evaluation and the examinations made *ponderarán in the final qualification as the established in the educational guide of the matter.
