



IDENTIFYING DATA

Tax management

Subject	Tax management			
Code	P04G091V01505			
Study programme	Grado en Dirección y Gestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Aneiros Pereira, Jaime			
Lecturers	Aneiros Pereira, Jaime			
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General description	Tax management studies the tax application procedures at central, regional and local levels.			

Skills

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			
To use the appropriate procedures of tax enforcement at every level of administration	A1	B2	C24	D1
	A2	B3		D2
	A3	B5		D5
	A4			D8
	A5			D9

Ability to identify and differentiate the procedures for the application of taxes, argue logically, update and self-manage their own knowledge and solve legal problems through the preparation of briefs, forms, etc.	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"> 1. Participation of the Administration and of taxpayers in the application of taxes. 2. The rights and guarantees of taxpayers. 3. Common rules of procedures, information and social collaboration in tax procedures. 4. Notifications. 5. Assistance and information to the taxpayers. 6. Agreed prior assessments. 7. Real estate valuation. 8. Tax queries. 9. Duties to provide information.
Lesson 2.- The proof	<ol style="list-style-type: none"> 1. Burden of proof. 2. Means of proving and assessing in tax procedures. 3. Presumptions and legal fictions.
Lesson 3.- The tax management procedure.	<ol style="list-style-type: none"> 1. Initiation. 2. Powers of the fiscal management bodies. 3. Analyzing management procedures: data verification, limited verification, verification of values. 4. Termination.. 5. Tax settlement, self-assessments and tax communications.
Lesson 4.- The Inspection procedure	<ol style="list-style-type: none"> 1. Concept. Inspection officials, powers of inspection, function of the inspection. 2. Place and time of the proceedings. 3. Documentation of the inspection proceedings.
Lesson 5.- The collection procedure	<ol style="list-style-type: none"> 1. The collection procedure. Concept. Collaborating entities. 2. The phases of collection procedure. 3. The voluntary period and the executive collection period. 4. Enforcement procedure/ procedure of urgency: the providence of urgency, procedures of concurrence. 5. Suspension of urgency process. Third party rights. 6. Freezing assets and rights. 7. Disposal of property seized. Completion of the procedure. 8. Extinction of the tax debt. 9. Tax credit guarantees, precautionary measures.
Lesson 6.- Violations and penalties	<ol style="list-style-type: none"> 1. Introduction. 2. Tax violations and classification of tax violations. 3. Elements of tax violation. 4. Qualification and classification of tax sanctions. 5. Extinction and transmission of sanctions. 6. Tax penalties. 7. Graduation of sanctions. 8. Extinction. 9. Types of tax violations and punishment.
Lesson 7. Sanction procedure	<ol style="list-style-type: none"> 1. Disciplinary proceedings. 2. Crimes against the public Treasury
Lesson 8.- Appeals, claims and other review procedures and suspensions	<ol style="list-style-type: none"> 1. Reversal and economic-administrative channel 2. Rectification of tax returns and self-assessments 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.

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	29	50	79
Seminars	8	35	43
Learning-Service	1	12	13
Objective questions exam	2	5	7
Essay questions exam	1	5	6

*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.
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.

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	
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
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
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

The program included in this guide ("Contents") is a short version of the complete program which will be object of the assessment and delivered to the students when the course will start.

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. If the students do not reach the minimum score, their final qualification will be the exam result. Regular attendance is required (the absolute minimum level of attendance required is 90%).

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. The final exam will represent the 60% of the final score, corresponding the remaining 40% with the qualification obtained through the "continuous evaluation" system. 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. If students do not obtain the minimum score, their final qualification will be the exam result.

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.

4.- Students who had followed the system of "continuous evaluation", and did not pass the subject not at the first opportunity nor at the second one, are entitled to keep the qualification obtained through that system for the following academic year (2021-2022).

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.

Sources of information

Basic Bibliography

PEREZ ROYO, FERNANDO, **DERECHO FINANCIERO Y TRIBUTARIO. PARTE GENERAL**, Editorial Civitas, 2020

MERINO JARA, I. (dir), **Curso de Derecho Financiero y Tributario**, Tecnos, 2020

MARTIN QUERALT, LOZANO SERRANO, TEJERIZO LÓPEZ, CASADO OLLERO, **CURSO DE DERECHO FINANCIERO Y TRIBUTARIO**, Tecnos, 2020

SIMÓN ACOSTA y otros, **Código Tributario**, Aranzadi Thomson Reuters, 2020

Complementary Bibliography

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

Recommendations

Subjects that continue the syllabus

Budgetary management techniques/P04G091V01605

Regional and local financing/P04G091V01904

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 ===

In the case that sanitary reasons prevent on-site teaching activities, classes will be held online (through Campus remoto of the University of Vigo), with the support of Fatic Platform.

By arranging a meeting with Professors (or via mail), students will have the chance to raise issues they might have in

relation with the subject. Cases will be available at the Faitic Platform, a week in advance to the Campus remoto class where the Professor will explain the cases and, by listening to the answers given by students, present the guidelines for their resolution. In that way, students have a week to solve the cases. Professors will be able thereof to check whether or not students have achieved the competences and knowledge.

The continuous assessment will be carried out in accordance with the provisions of the teaching guide and the Schedule, and the assessment of competencies will be done through the following activities. The continuous assessment process will be done online, with the support of Faitic Platform as indicated in the Schedule. On the other hand, the submission of the solutions to the practical cases will be made to the Professors and will be evaluated for the purposes of scoring the continuous assessment, in accordance with the provisions of the teaching guide. Active and quality participation of students will be valued, according to what is established in the teaching guide.

EXAMS:

In case that health reasons prevent the holding of on-site exams, the final exam will be carried out as established in the teaching guide and will consist of: (1) a written practical exam for which the Faitic platform will be used, with a controlled time system that guarantees that the work is done individually and (2) a theoretical oral exam for which the remote campus will be used. The continuous evaluation and the exams carried out will be weighted in the final grade as established in the teaching guide.
