



## IDENTIFYING DATA

### Finance and Tax Law II: Tax Management and Taxation System

Subject	Finance and Tax Law II: Tax Management and Taxation System			
Code	P07G092V01209			
Study programme	Grado en Dirección y Gestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	2nd	2nd
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Aneiros Pereira, Jaime			
Lecturers	Aneiros Pereira, Jaime Constenla Vega, Javier Mosquera Peña, Juan Antonio Rodríguez Losada, Soraya			
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General description	Financial Law and the branch of Law whose objective is the regulation of public financial activity. In this sense, the most important public income is made up of taxes, both at the state, regional and local level. This study is one of the objectives of the subject of this course together with the knowledge and study of the application procedures of the aforementioned taxes.			
	English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.			

## Training and Learning Results

Code	
A1	Students will have shown they have sufficient knowledge and understanding of an area of study, starting after completion of general secondary education, and normally reaching a level of proficiency that, being mostly based on advanced textbooks, will also include familiarity with some cutting-edge developments within the relevant field of study.
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.
A3	Students will be able to gather and interpret relevant data (normally within their field of study) that will allow them to have a reflection-based considered opinion on important issues of social, scientific and ethical nature.
A4	Students will be able to present information, ideas, problems and solutions both to specialist and non-specialist audiences.
A5	That students have developed those learning skills needed to undertake further studies with a high degree of autonomy.
B1	Analysis, synthesis, problem-solving, decision-making, information- and time-management skills.
B4	Commitment to ethical values and public service vocation.
B5	Critical thinking skills.
B6	To put their knowledge on public management and administration into practice.
B9	To generate new ideas in the field of public management and administration.
C5	To describe the structure, organization and functioning of multi-level Public Administrations, analyzing their relationship with the citizenry.
C8	To identify, interpret, plan and manage the economic and financial resources of public Administrations.
C9	To be familiar with regulatory framework and apply it to the activities carried out by Public Administrations.
C14	Ability to use the information and communication technologies (ICT) that can be applied in public management.

- D1 To identify the meaning of, and to put into practice, gender perspectives in the different areas of knowledge and in one's professional practice, with the aim of contributing to the achievement of fairness and equality in society at large.
- D2 To be able to communicate, both orally and in writing, in the two official languages (Spanish and Galician) and in a foreign language.
- D3 Raising awareness about environmental issues.
- D5 To acquire independent learning skills.
- D6 Ability to adapt to new situations.

### Expected results from this subject

Expected results from this subject	Training and Learning Results	
That the students are able to apply the knowledge to their work and that they possess the skills derived from the development and defense of arguments, and the resolution of problems.	A1	A2
That the 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.	A3	A5
That the students can transmit information, ideas, problems and solutions to both a specialized and non-specialized audience.	A4	
Analyze, synthesize, solve problems and make decisions by managing information and time.	B1	B6 B9
Critical reasoning.	B4	B5
To describe the structure, organization and operation of multilevel Public Administrations, analyzing their relationship with citizens.		C5
Identify, interpret, plan and manage the economic and financial resources of Public Administrations.	C8	D1 D3 D5 D6
To communicate orally and in writing both in the official languages (Spanish and Galician) and in a foreign language.		D2

### Contents

Topic	
Procedures of application of the tributes (I)	1. Declaration, self assessment and communication of data. 2. The assessment 3. Notification of acts tributaries 4. Procedures of control. 5. Valuation, Rulings and Advance Price Agreements
Procedures of application of the tributes (II)	1. Procedures of tax audit and control. 2. Verification of data 3. Limited tax audits 4. Control of values.
Procedures of application of the tributes (III)	1. The Inspection: functions, authorities and faculties. 2. Place and time of the inspector procedures 3. Start and development of the procedure of tax audits. 4. Documentation of the inspector performances.
Procedures of application of the tributes (IV)	1. Payments periods 2. Forms and ways of payments 3. Terms and conditions 4. Possibility of a deferral
Penalties	1. Tax surcharges 2. Illicits and penalties 3. Tax crimes 4. Procedure in case of fiscal crime.
Procedures to review of the acts of the administration tributary	1. Special procedures of review and procedures of review by means of resource. 2. Ordinary appeal: recurso de reposición 3. Specialized Courts: Reclamación Económico-Administrativa 4. Extraordinary procedures to review resolutions
Personal Income Tax	1. Taxpayers and fiscal residence. 2. Taxable events and exemptions 3. Taxpayers and special regimes. 4. Tax base and tax rates
Corporation Income Tax	1. Taxpayers and tax residence. 2. Taxable events 3. Tax base: general regime and special ones 4. Deductions and allowances

No Resident Income Tax	1. Taxable events and taxpayers. Double Taxation Agreements. 2. The Permanent Establishment. 3. Income Obtained through Permanent Establishment. 4. Income Obtained without permanent establishment
Regional taxes	1. Inheritance and gift tax 2. Net wealth tax. 3. Other taxes
Regional taxes	1. Transfer tax 2. Corporation operations 3. Stamp duty 4. Autonomic competitions.
Value Added Tax	1. Value Added Tax. Concept of entrepreneur or professional and delimitation of the taxpayer. Tax base  2. Special taxes:  3. Customs
Local taxes	1. Property tax. 2. Bussines activity tax 3. Vehicles Tax 4. Construction tax 5. Other

### Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	29	45	74
Problem solving	3	10	13
Case studies	2	7.5	9.5
Autonomous problem solving	2	9	11
Discussion Forum	2	4	6
Learning-Service	2	7.5	9.5
Objective questions exam	2	10	12
Essay questions exam	2	12	14
Systematic observation	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
Lecturing	It comprises the realization of kinds, conferences and technical *expositivas in the modality to enabling distance to the students know the main aspects that poses the subject, as well as the necessary means stop his complete understanding and knowledge
Problem solving	(*)Actividade na que se formulan problemas e/ou exercicios relacionados coa disciplina. Adóitase utilizar como complemento da lección maxistral
Case studies	(*)Método a través do cal o alumnado aprende a aplicar os textos xurídicos adecuados para resolver determinados problemas prácticos. O alumnado deberá elixir as normas correctas e interpretalas adecuadamente, para cada situación creta. Con isto conséguese despertar o interés sobre a materia amosando a súa importancia práctica, ademáis de desenvolver a comprensión dos textos xurídicos.
Autonomous problem solving	(*)O alumnado sitúase no centro da aprendizaxe, sendo capaz de resolver de forma autónoma certos problemas ou retos. O profesorado apoia ao alumnado no camiño á solución, a modo de guía ou supervisor.
Discussion Forum	(*)Espazos para discusións académicas que contribúen ao desenvolvemento do pensamento crítico estratéxico a partir do diálogo. A/o docente facilita, aconsella e guía ao alumnado para que saiba relacionar as fontes de información apropiadas
Learning-Service	(*)Mediante esta metodoloxía, de forma opcional para o alumnado, pode combinarse a aprendizaxe coa prestación dun servizo á sociedade

### Personalized assistance

Methodologies	Description
Lecturing	So much in the phase *síncrona how *asíncrona will realize an encouragement of the active participation, in one marry through debates and, in another, through *titorías
Problem solving	

Case studies

Autonomous problem solving

Discussion Forum

## Assessment

	Description	Qualification	Training and Learning Results
Objective questions exam	During the development of the course, will realize proofs of knowledge so that the students have the opportunity to know the level of understanding and dominance of the subject.	40	A2 B1 C5 D2 A3 B5 C8 A4
Essay questions exam	The contents of the masterclasses, which must be completed autonomously by the students, will be evaluated in the final exam and the other available competencies.	40	A2 B1 C5 D2 A3 B5 C8 A4
Systematic observation	The teaching staff, through the different activities that they propose to the students who undergo continuous assessment (practical cases, oral presentation of a topic, written presentation of a work, ApS, collaborative task in the classroom, etc.), will assess the active participation and quality of the his interventions both in master classes and, above all, in practical classes. The active and high-quality participation of students who undergo continuous assessment will represent 20% of their final grade. Students' participation in the activities organized by the area of Financial and Tax Law will also be taken into account.	20	A2 B1 C5 D2 A3 B5 C8 A4

## Other comments on the Evaluation

The syllabus that appears in the content section constitutes a summarized version of the lessons that will be the subject of the examination.

Appropriately, at the beginning of the academic year, students will be provided with a more detailed syllabus with the headings that make up each lesson.

First exam opportunity:

1.- As established in the Evaluation Regulation, the qualification and quality of teaching and the student learning process (approved by the Senate of the University of Vigo on April 18, 2023), the student must state his/her intention not to take part in the continuous evaluation system according to the procedure and on the date established by the competent bodies of the Center.

2.- The student who accepts the continuous evaluation system will be evaluated according to the following criteria: 1st) First partial test, to be taken in the middle of the semester (40%), 2nd) Second partial test, to be taken at the end of the semester (40%), 3rd) Regular attendance, active participation in class and activities organized by the Law Area Financial and Tax (20%) In order to be able to carry out this last assessment, class attendance will be controlled.

The two partial written tests are compulsory, they will consist of a practical part and a theoretical part, both carried out during the school term. The practical part of each of the two tests will account for 20%, while the theoretical part of each of the two tests will account for 80% of the grade. Each of these two partial tests is liberating as long as the student achieves a minimum grade of 5 out of 10, so that having passed both tests he/she will not be required to take the final exam or test, as a requirement to pass the subject .

3.- Global assessment students: their grade will be made up of 60% of the grade obtained in the theoretical exam and 40% of the grade obtained in the practical exam, both of which are different from those obtained by continuous assessment students , in which all skills will be evaluated.

4.- The final assessment test will take place on the date, place and time specified in the official calendar approved for that purpose by the Faculty Board for the 2023/2024 academic year.

The grade of the final exam will be the sum of the grades obtained according to the criteria and percentages previously established.

- Students who follow the continuous assessment system: the student will have to take, on a mandatory basis, a final exam corresponding to the subject that has not been passed in one or both of the continuous assessment tests carried out throughout the semester. The final exam will have two parts: a theoretical one (which will represent 80% of the qualification) and a practical test (which will represent 20% of the qualification). 10 in that exam.

Likewise, students who have passed the two continuous assessment tests carried out during the semester may attend this final exam if they wish to raise their grade.

- Students with global assessment: their grade will be made up of 60% of the grade obtained in the theoretical exam and 40% of the grade obtained in the practical exam, both of which are different from the grade obtained by continuous assessment students.

Second exam opportunity:

1.- In the June/July exam, the students who accepted the continuous assessment system will only take a final test, which will represent 80% of their final qualification, and which will consist of two parts: a practice (in which they will solve one or more practical cases and which will account for 20% of the grade corresponding to the final test) and a theoretical one (in which different questions will be asked about the subject's syllabus, and which will account for 80% of the rating corresponding to the final test). In any case, the student must achieve a minimum grade of 4 out of 10 in the final exam so that the grades obtained through regular attendance, active participation in class and activities organized by the Financial and Tax Law Area are taken into account ( 20%). If you do not achieve this minimum grade, the grade that will be reflected in the report will be the one obtained in the final exam.

2.- Students who have submitted to the continuous assessment system will retain, exclusively for the second exam opportunity, the grade they obtained for regular attendance and active participation.

3.- For global assessment students, their final grade will be made up of 60% of the grade obtained in the theoretical exam and 40% of the grade obtained in the written practical exam, both of which are different from the grade obtained by continuous assessment students.

4.- The final assessment test, both for continuous assessment and global assessment students, will take place on the date, time and place specified in the official calendar approved for that purpose by the Faculty Board for the 2023/2024 academic year.

#### SPECIFIC WARNING FOR STUDENTS ATTENDING THE END OF GRADUATE CALL

In the End of Career exam, the final grade will be made up of 60% of the grade obtained in the theoretical exam and 30% of the grade obtained in the practical exam.

The End of Career exam will be held on the date, place and time specified in the official calendar approved for that purpose by the Faculty Board.

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#### Sources of information

##### Basic Bibliography

PÉREZ ROYO, F. (DIRECTOR), GARCÍA BERRO, F., PERÉZ ROYO, I., ESCRIBANO, F., CUBERO TRUYO, A.,, **Curso de Derecho Tributario. Parte Especial**, 2022

MERINO JARA, I; LUCAS DURÁN, M.; CALVO VERGEZ, J.; FERNÁNDEZ AMOR, J.A.; GARCÍA CALVENTE, Y.; GARCÍA, **Derecho Tributario. Parte especial. Lecciones adaptadas al EEES**, 2022

MARTIN QUERALT, J, CASADO OLLERO, G, TEJERIZO LÓPEZ, LOZANO SERRANO, C, **Curso de Derecho financiero y tributario**, 2022

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HERRERA MOLINA, P, **Manual de Procedimientos tributarios**, Dykinson, 2021

##### Complementary Bibliography

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#### Recommendations

##### Subjects that continue the syllabus

Electronic Tax Administration/P07G092V01407