



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	Rodríguez Losada, Soraya			
Lecturers	Constenla Vega, Javier Rodríguez Losada, Soraya			
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Web				
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 C9 C14	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 assesment and communication of data. 2. The assesment 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Inheritance and gift tax 2. Net wealth tax. 3. Other taxes
Regional taxes	<ol style="list-style-type: none"> 1. Transfer tax 2. Corporation operations 3. Stamp duty 4. Autonomic competitions.
Value Added Tax	<ol style="list-style-type: none"> 1. Value Added Tax. Concept of entrepreneur or professional and delimitation of the taxpayer. Tax base 2. Special taxes: 3. Customs
Local taxes	<ol style="list-style-type: none"> 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	Presentation by the professor of the contents on the subject matter of the study, theoretical bases and/or guidelines for work, exercise or project to be developed by the student.
Problem solving	Activity in which problems and/or exercises related to the discipline are formulated. It is often used as a supplement to the master's lesson.
Case studies	Method through which students learn to apply the appropriate legal texts to solve certain practical problems. Students must choose the correct rules and interpret them appropriately, for each specific situation. With this, it is possible to arouse interest in the subject by showing its practical importance, in addition to developing the understanding of the legal texts.
Autonomous problem solving	The students are at the center of learning, being able to solve certain problems autonomously problems or challenges. The teachers support the students on the way to the solution, as a guide or supervisor.
Discussion Forum	Spaces for academic discussions that contribute to the development of critical thinking strategic from dialogue. The teacher facilitates, advises and guides the students so that they know relate the appropriate sources of information.
Learning-Service	Through this methodology, as an option for students, learning can be combined with the provision of a service to society,

Personalized assistance

Methodologies	Description
Lecturing	The students will be able to resolve doubts with relation it any aspect of the subject (content, work or practical), as well as attention to the his needs and queries related with the study and/or subjects linked with the discipline, providing him orientation, support and motivation in the process of learning.

Problem solving	The students will be able to resolve doubts with relation it any aspect of the subject (content, work or practical), as well as attention to the his needs and queries related with the study and/or subjects linked with the discipline, providing him orientation, support and motivation in the process of learning.
Case studies	The students will be able to resolve doubts with relation it any aspect of the subject (content, work or practical), as well as attention to the his needs and queries related with the study and/or subjects linked with the discipline, providing him orientation, support and motivation in the process of learning.
Autonomous problem solving	The students will be able to resolve doubts with relation it any aspect of the subject (content, work or practical), as well as attention to the his needs and queries related with the study and/or subjects linked with the discipline, providing him orientation, support and motivation in the process of learning.
Discussion Forum	The students will be able to resolve doubts with relation it any aspect of the subject (content, work or practical), as well as attention to the his needs and queries related with the study and/or subjects linked with the discipline, providing him orientation, support and motivation in the process of learning.

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

1.-As established in the Regulation on the evaluation, 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 express his/her intention not to benefit from the continuous evaluation system in accordance with the procedure and on the date established by the competent bodies of the Center. In the event that the Center does not determine a specific date, it will be indicated by the teachers on the first day of class.

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

The two written partial tests are mandatory, both carried out during the school term. 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 students will not be obliged to take the final exam or test, as a requirement to pass the subject. If a student only passes one of the two tests, the grade obtained is maintained for both the first and second exam opportunities. The student must take the exam of the subject not passed.

3.- Global evaluation students: their grade will be made up of 100% of the grade obtained in the written exam, which will be different from that taken by continuous evaluation students. In the global assessment exam they will be evaluated on all competencies.

4.- The first and second opportunity final exam will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board for the 2024/2025 academic year.

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

-Students who follow the continuous evaluation will have to pass the partial tests with a minimum grade of 5 out of 10, and otherwise they must be examined on the first or second opportunity of the subject not passed, and on the part(s) not passed. A student must achieve the minimum grade of 5 out of 10. The grade obtained for attendance, participation in class and in activities organized by the Financial and Tax Law Area will be added to the weighted grade of both tests.

If the two partial tests are not passed with the minimum grade of 5 out of 10, the subject will be deemed not passed and the minutes will reflect only the grade obtained for attendance, active participation in class and activities organized by the Financial and Tax Law area.

Likewise, students who have passed the two continuous evaluation partial tests carried out during the semester will be allowed to attend the first and second chance exams to raise their grade.

-Students with global evaluation: their grade will be made up of 100% of the final exam, being different from that taken by continuous evaluation students.

SPECIFIC WARNING FOR STUDENTS WHO ATTEND THE END OF DEGREE CALL:

In the End of Degree exam, the final grade will be made up of 100% of the grade obtained in the written exam.

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

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**, 2024

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**, 2024

MARTIN QUERALT, J, CASADO OLLERO, G, TEJERIZO LÓPEZ, LOZANO SERRANO, C, **Curso de Derecho financiero y tributario**, 2024

PÉREZ ROYO, F, **Curso de Derecho Tributario**, 2024

MERINO JARA, I, **Procedimientos tributarios**, 2022

RODRIGUEZ RODRIGUEZ, L, **Manual de procedimientos de gestión y recaudación**, El Consultor, 2022

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

Complementary Bibliography

Recommendations

Subjects that continue the syllabus

Electronic Tax Administration/P07G092V01407

Subjects that it is recommended to have taken before

Finance and Tax Law I: Institutions and Sources/P07G092V01204