



## IDENTIFYING DATA

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

Subject	Finance and Tax Law II: Tax Management and Taxation System			
Code	P07G095V01209			
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	Rodriguez Losada, Soraya			
Lecturers	Mosquera Pena, Juan Antonio Rodriguez Losada, Soraya			
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Web				
General description	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	
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.
B1	Analysis, synthesis, problem-solving, decision-making, information- and time-management skills.
B5	Critical thinking skills.
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.
D2	To be able to communicate, both orally and in writing, in the two official languages (Spanish and Galician) and in a foreign language.

## Expected results from this subject

Expected results from this subject	Training and Learning Results
That the students was able to apply the knowledges to the his work and that possess the derivative competitions of the manufacture and defence of arguments, and of the resolution of problems	A2
That the students have the capacity to gather and interpret relevant data (usually inside the his area of study) to issue judgements that include a reflection on subjects of social, scientific or ethical issues	A3
That the students can transmit information, ideas, problems and solutions it a so much specialized public how no specialized	A4
Analyze, synthesize, resolve problems and take decisions managing the information and the time	B1
Critically thinking	B5
Describe the structure, the organisation and the operation of the multilevel Public Administrations, analyze his relation with the citizenship	C5

**Contents**

Topic	
Procedures of application of the tributes (I)	<ol style="list-style-type: none"> <li>1. Declaration, self assesment and communication of data.</li> <li>2. The assesment</li> <li>3. Notification of acts tributaries</li> <li>4. Procedures of control.</li> <li>5. Valutation, Rulings and Advence Price Agreements</li> </ol>
Procedures of application of the tributes (II)	<ol style="list-style-type: none"> <li>1. Procedures of tax audit and control.</li> <li>2. Verification of data</li> <li>3. Limited tax audits</li> <li>4. Control of values.</li> </ol>
Procedures of application of the tributes (III)	<ol style="list-style-type: none"> <li>1. The Inspection: functions, authorities and faculties.</li> <li>2. Place and time of the inspector procedures</li> <li>3. Start and development of the procedure of tax audits.</li> <li>4. Documentation of the inspector performances.</li> </ol>
Procedures of application of the tributes (IV)	<ol style="list-style-type: none"> <li>1. Payments periods</li> <li>2. Forms and ways of payments</li> <li>3. Terms and conditions</li> <li>4. Possibility of a deferral</li> </ol>
Penalties	<ol style="list-style-type: none"> <li>1. Tax surcharges</li> <li>2. Illicits and penalties</li> <li>3. Tax crimes</li> <li>4. Procedure in case of fiscal crime.</li> </ol>
Procedures to review of the acts of the administration tributary	<ol style="list-style-type: none"> <li>1. Special procedures of review and procedures of review by means of resource.</li> <li>2. Ordinary appeal: recurso de reposición</li> <li>3. Specialized Courts: Reclamación Económico-Administrativa</li> <li>4. Extraordinary procedures to review resolutions</li> </ol>
Personal Income Tax	<ol style="list-style-type: none"> <li>1. Taxpayers and fiscal residence.</li> <li>2. Taxable events and exemptions</li> <li>3. Taxpayers and special regimes.</li> <li>4. Tax base and tax rates</li> </ol>
Corporation Income Tax	<ol style="list-style-type: none"> <li>1. Taxpayers and tax residence.</li> <li>2. Taxable events</li> <li>3. Tax base: general regime and special ones</li> <li>4. Deductions and allowances</li> </ol>
No Resident Income Tax	<ol style="list-style-type: none"> <li>1. Taxable events and taxpayers. Double Taxation Agreements.</li> <li>2. The Permanent Establishment.</li> <li>3. Income Obtained through Permanent Establishment.</li> <li>4. IncomeObtained without permanent establishment</li> </ol>
Regional taxes	<ol style="list-style-type: none"> <li>1. Inheritance and gift tax</li> <li>2. Net wealth tax.</li> <li>3. Other taxes</li> </ol>
Regional taxes	<ol style="list-style-type: none"> <li>1. Transfer tax</li> <li>2. Corporation operations</li> <li>3. Stamp duty</li> <li>4. Autonomic competitions.</li> </ol>
Value Added Tax	<ol style="list-style-type: none"> <li>1. Value Added Tax. Concept of entrepreneur or professional and delimitation of the taxpayer. Tax base</li> <li>2. Special taxes:</li> <li>3. Customs</li> </ol>
Local taxes	<ol style="list-style-type: none"> <li>1. Property tax.</li> <li>2. Bussines activity tax</li> <li>3. Vehicles Tax</li> <li>4. Construction tax</li> <li>5. Other</li> </ol>

**Planning**

Class hours

Hours outside the  
classroom

Total hours

Lecturing	14	60	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

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	Activity in the that formulate problems and/or exercises related with the discipline. It usually use how supplement of the lesson *maxistral
Case studies	Method through the which the students learns to apply the suitable juridical texts to resolve determined practical problems. The students will choose the correct norms and interpreted properly, stop each situation. It achieves to wake up their interest to subject showing his practical importance, and to develop the understanding of the juridical texts.
Autonomous problem solving	The students situates in the centre of the learning, being able to resolve of autonomous form some problems or challenges. The teaching staff supports to the students in the way to the solution, to way of guide or supervisor.
Discussion Forum	Spaces for academic discussions that contribute to the development of the strategic critical thought from the dialogue. IT/the @docente facilitates, advises and guide to the students so that it know to relate the sources of appropriate information
Learning-Service	By means of this methodology, of optional form stop the students, can combined the learning with the provision of a service to the society

### 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	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			
		A2	B1	C5	D2
Objective questions exam	40	A2 A3 A4	B1 B5	C5 C8	D2
Essay questions exam	40	A2 A3 A4	B1 B5	C5 C8	D2

Systematic observation	(*)O profesorado, a través das diferentes actividades que propoña ao alumnado que se someta a avaliación continua (casos prácticos, exposición oral dun tema, presentación escrita dun traballo, ApS, tarefa colaborativa na aula, etc.), valorará a participación activa e calidade das intervencións deste tanto nas clases maxistras como, sobre todo, nas clases prácticas. A participación activa e de calidade do alumnado que se somete a avaliación continua representará o 20% da súa cualificación final. Tamén se terá en conta a participación dos estudantes nas actividades organizadas pola área de Dereito Financeiro e Tributario.	20	A2 A3 A4	B1 B5	C5 C8	D2
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### Other comments on the Evaluation

1. Students enrolled in the \*blended modality undertake, with the teaching team, to follow a continuous assessment regimen \*blended", which implies face-to-face or virtual participation in the activities that the teaching staff indicates for the dictated modality.

2. The blended modality supposes the continuous evaluation of the students' learning. In general, the compulsory final test will take place in person on the date and time established in the examination calendar approved by the Faculty Board, accounting for 60% of the overall grade. This final exam will consist of a theoretical test and a written practical test. The remaining 40% will correspond to the continuous evaluation, which can be done either through virtual means or by attending the practical sessions.

3. Students who do not participate in more than 80% of the "continuous blended assessment" activities proposed by the teaching staff will be assessed 100% based on two results obtained in the final theoretical-practical test.

### 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

PÉREZ ROYO, F, **Curso de Derecho Tributario**, 2022

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/P07G095V01407

### Other comments

The subject refers the a branch of the Right Public, pole that the knowledge of the public institutions and of the juridical regime-applicable official \*constitue an indispensable base stop the understanding of the procedures tributaries in front of the Administration and the normative competitions and of \*cesión of faculties to the distinct levels of government.

The knowledge of the institutions of the Right @Financeiro, of the his system of sources, the rules of interpretation and application of the tributes and the essential elements that compose the tribute form part of the presupposed stop the \*entendemento, understanding and application of the subject. Of the even way, in the current reality no can ignore that many of the procedures of application of the tributes develop through electronic and telematic means, pole that the complete \*entendemento of the subject will complete with the \*asignatura electronic Administration.