



## IDENTIFYING DATA

### Tax Practice

Subject	Tax Practice			
Code	V08G211V01908			
Study programme	Grado en Relaciones Laborales y Recursos Humanos			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Optional	4th	2nd
Teaching language	Spanish Galician			
Department				
Coordinator	García Freiría, Mónica			
Lecturers	García Freiría, Mónica			
E-mail	mogarcia@uvigo.es			
Web				
General description	"Fiscal Practice" is a subject of the second semester of the fourth year of the Degree in Labor Relations and Human Resources whose object is the study of the legal regime of public income and expenses, as well as the legal relationships that arise between the Administration and taxpayers. . Its study is structured into five large sections in which it will delve into issues already seen in both the general part and the special part of financial and tax law. It is intended to be a necessary continuation of the aforementioned subjects.			

## Training and Learning Results

Code

## Expected results from this subject

Expected results from this subject Training and Learning Results

## Contents

Topic

First Part: Introduction to the study of the Financial Right and *Tributario.	<ol style="list-style-type: none"> <li>1. Concept and content.</li> <li>2. Principles of financial justice.</li> <li>3. Sources of the Financial Right and *Tributario.</li> <li>4. Financial power.</li> <li>5. The application and interpretation of the financial norms.</li> </ol>
Second Part: Income and public expenses. Subsidies.	<ol style="list-style-type: none"> <li>1. The object of the financial activity. Juridical appearances.</li> <li>2. The public income.</li> <li>3. The public expenses. Budgetary right.</li> <li>4. The subsidies.</li> </ol>
Third Part: The tribute and his essential elements.	<ol style="list-style-type: none"> <li>1. The tribute and the obligation *tributaria.</li> <li>2. Concept and classes of tribute.</li> <li>3. Forced *tributarios.</li> <li>4. Quantification.</li> <li>5. Extinction.</li> <li>6. Guarantees of the debt *tributaria.</li> </ol>
Fourth Part: The procedures of application of the tributes.	<ol style="list-style-type: none"> <li>1. General principles.</li> <li>2. Common norms on performances and procedures *tributarios.</li> <li>3. The procedure of Management.</li> <li>4. The procedure of Inspection.</li> <li>5. The procedure of Collection.</li> </ol>
Fifth Part: The procedures of review of the tributes.	<ol style="list-style-type: none"> <li>1. The special procedures of review.</li> <li>2. The resource of replacement.</li> <li>3. The economic claims-administrative.</li> </ol>

## Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	35	55	90
Seminars	15	30	45
Learning-Service	0	10	10
Objective questions exam	2	0	2
Systematic observation	2	0	2

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

### Methodologies

	Description
Lecturing	Exhibition by part of the professor of the contents on the matter object of study, theoretical bases and/or guidelines of a work, exercise or project to develop by the student.
Seminars	Activities focused to the work on a specific subject, that allow to deepen or complement the contents of the matter. Can employ as I complement of the theoretical classes.
Learning-Service	The students will be able to participate voluntarily in activities *tutorizadas of learning-service

### Personalized assistance

#### Methodologies Description

Lecturing	They will attend and they will resolve doubts of the students respect of the contents, activities and/or exercises that had been proposed to purchase the competitions pursued. The sessions of *tutorización will be able to make by telematic means (email or videoconference) under the modality of *concertación previous.
Seminars	They will attend and they will resolve doubts of the students respect of the contents, activities and/or exercises that had been proposed to purchase the competitions pursued. The sessions of *tutorización will be able to make by telematic means (email or videoconference) under the modality of *concertación previous.
Learning-Service	The students that opt by this system will have the implication of the *profesorado to reach successfully the aim proposed.

### Assessment

	Description	Qualification	Training and Learning Results
Objective questions exam	<p>First partial proof that consists of two parts: a practice written (in which the student will have to show the acquisition of the essential competitions of the subject) and a theorist written (in which they will formulate different questions on the program of studies of the subject).</p> <p>For those students that subject to the system of continuous evaluation, this proof will represent 40% of his final qualification.</p> <p>Second partial proof that consists of two parts: a practice written (in which the student will have to show the acquisition of the essential competitions of the subject) and a theorist written (in which they will formulate different questions on the program of studies of the subject).</p> <p>For those students that subject to the system of continuous evaluation, this proof will represent 40% of his final qualification.</p> <p>Both proofs will add 80% of his qualification.</p> <p>For those students that do not subject to the continuous evaluation, his qualification will be composed by 70% of the qualification obtained in the theoretical examination writing and 30% of the qualification obtained in the practical examination writing.</p>	60	
Systematic observation	<p>The *profesorado, through the different activities that propose to the students that subject to continuous evaluation (practical cases, oral exhibition of a subject, presentation written of a work, task *colaborativa in the classroom, etc.), will value the active participation and quality of the interventions of this so much in the masterclasses as, especially, in the seminars.</p> <p>The active participation and of quality of the students that subjects to continuous evaluation will represent 20% of his final qualification.</p> <p>Besides, the students that voluntarily participate in activities of learning-service, in the frame of the continuous evaluation, will be evaluated through a *dictamen of the activity delivered before the realisation of the final proof with a qualification that will integrate inside 20% of the note reserved to assistance and participation.</p>	40	

**The \*temario that appears in the section of contents constitutes a \*versiÃn \*resumida of the lessons that beÃn object of examination.**

Conveniently, to the beginning of the course \*acadÃmico, him provideÃ to the students a \*temario \*mÃs detailed with the \*epÃgrafes that conform each \*lecciÃn.

**FIRST OPPORTUNITY OF EXAMINATION:**

1.- \*SegÃn Establishes in the Regulation of \*EvaluaciÃn, the \*calificaciÃn and the quality of the teaching and of the process of learning of the \*estudiantado (approved by the \*Claustro of the University of Vigo on 18 April 2023), the/the student/to have toÃ manifest his \*intenciÃn of not to receive to the system of \*evaluaciÃn continuous according to the procedure and in the date established by the Ãrganos competent of the Centre.

2.- The/the student/to that receive to the system of \*evaluaciÃn continuous beÃ evaluated according to the following criteria: 1\*Ã First partial proof, that makeÃ to half of \*cuatrimestre (40%), 2\*Ã Second partial proof, that makeÃ at the end of the \*cuatrimestre (40%), 3\*Ã regular Assistance, \*participaciÃn active in class and activities organised by the Ãrea of Financial Right and \*Tributario (20%). To the effects to be able to make this Ãtima \*evaluaciÃn controlÃ the assistance to class.

The two partial proofs written are compulsory, stateÃn of a part \*prÃctica and another youÃrich, made both in \*perÃodo \*lectivo. The part \*prÃctica of each one of the two proofs \*supondrÃ 20%, whereas the part youÃrich of each one of the two proofs \*supondrÃ 80% of the \*calificaciÃn. Each one of these two partial proofs is \*liberatoria whenever the/the student/to scope a \*calificaciÃn \*mÃnima of 5 on 10, so that #prpers having surpassed both proofs not beingÃ forced to make the examination or final proof, like requirement to surpass the matter.

The students that voluntarily participate in activities of learning-service, in the frame of the \*evaluaciÃn continuous, beÃ evaluated to \*travÃs of a \*dictamen of the activity delivered before the \*realizaciÃn of the final proof with a \*calificaciÃn that integrateÃ inside 20% of the note reserved to assistance and \*participaciÃn. The \*aplicaciÃn of this \*metodologÃ to \*estÃ conditioned to the \*aprobaciÃn of the Project \*ApS in the respective course \*acadÃmico.

3.- The/the students/ace of \*evaluaciÃn global: his \*calificaciÃn beÃ integrated by 70% of the \*calificaciÃn obtained in the examination youÃrich writing and 30% of the \*calificaciÃn obtained in the examination \*prÃctico writing, being both different to the that make the/the students/ace of \*evaluaciÃn continuous, in which him evaluateÃn of all the competitions.

4.- The final examination makeÃ in the date, place and hour specified in the official calendar approved to such effect by the Board of Faculty for the course \*acadÃmico 2023/2024. Likewise, the/the students/ace that aceÃ wish it can opt by the \*examen youÃrich oral. Have toÃn communicate it to the coordinator/to of the matter the same \*dÃto, before the examination.

The note of the final examination beÃ the sum of the notes obtained \*segÃn the criteria and percentages previously established.

-Students that follow the system \*evaluaciÃn continuous: The/the student/to \*tendrÃ that make, of compulsory form, a corresponding final examination to the matter that have not surpassed in one or in both proofs of \*evaluaciÃn continuous made along the \*cuatrimestre. The final examination \*tendrÃ two parts: a proof youÃrich (that \*podrÃ be written or oral, to \*elecciÃn of the students, and that representÃ 80% of the \*calificaciÃn), and a proof \*prÃctica (that \*supondrÃ 20% of the \*calificaciÃn). To surpass the matter is necessary that the students obtain, as \*mÃnimo, a \*calificaciÃn of 4 on 10 in said final examination.

Likewise, to this final examination \*podrÃ \*concurrir the students that have surpassed the two proofs of \*evaluaciÃn continuous made during the \*cuatrimestre in case that it wish to go up note.

-Students with \*evaluaciÃn global: his \*calificaciÃn beÃ integrated by 70% of the \*calificaciÃn obtained in the examination youÃrich (that \*podrÃ be oral or writing to \*elecciÃn of the students) and 30% of the \*calificaciÃn obtained in the examination \*prÃctico writing, being both different to the that make the/the students/ace of \*evaluaciÃn continuous.

**SECOND OPPORTUNITY OF EXAMINATION:**

1.- In the examination of June/July, the/the student/to that \*acogiÃ to the system of \*evaluaciÃn continuous \*sÃthe

make a final proof, that represent 80% of his \*calificaci3n final, and that state of two parts: a \*pr3ctica written (in which resolve one or several cases \*pr3cticos, and that \*supondr3 20% of the \*calificaci3n corresponding to the final proof) and one you3rich -that \*podr3 written or oral to \*elecci3n of the students- (in which formulate3n distinct questions on the \*temario of the matter, and that \*supondr3 80% of the \*calificaci3n corresponding to the final proof). Anyway, the/the student/to have to3 reach a \*calificaci3n \*m3nima of 4 on 10 in the final proof so that they take him into account the qualifications obtained by regular assistance, \*participaci3n active in class and activities organised by the 3rea of Financial Right and \*Tributario (20%). Of not reaching this note \*m3nima, the \*calificaci3n that reflect3 in the record be3 the obtained in the final examination.

2.- The/ace students/ace that subjected to the system of \*evaluaci3n continuous conserve3n, exclusively for the second opportunity of examination, the note that had obtained by regular assistance and \*participaci3n active.

3.- For the/ace students/ace of \*evaluaci3n global, his \*calificaci3n final be3 integrated by 70% of the \*calificaci3n obtained in the examination you3rich -that \*podr3 be written or oral to \*elecci3n of the students, after communicating it to the coordinator/to of the matter the same \*d3to, before the examination- and 30% of the \*calificaci3n obtained in the examination \*pr3ctico writing, being both different to the that make the/ace students/ace of \*evaluaci3n continuous.

4.- The final proof, so much for the/the students/ace of \*evaluaci3n continuous as of \*evaluaci3n global, make3 in the date, place and hour specified in the official calendar approved to such effect by the Board of Faculty for the course \*acad3mico 2023/2024. Likewise, the/the students/ace that ace3 wish it can opt of voluntary form by the examination you3rich oral. Have to3n communicate it to the/the coordinator to the coordinator or coordinator of the matter the same \*d3to before the examination.

WARNING \*ESPEC3FICA FOR THE/ACE STUDENTS/ACE THAT \*CONCURRAN To THE ANNOUNCEMENT OF END OF CAREER:

In the examination of End of Career the final note be3 integrated by 70% of the \*calificaci3n obtained in the examination you3rich and 30% of the \*calificaci3n obtained in the examination \*pr3ctico, both writings.

The examination of End of Career make3 in the date, place and hour specified in the official calendar approved to such effect by the Board of Faculty.

WARNING \*ESPEC3FICA FOR THE/ACE STUDENTS/ACE THAT REQUEST to BE EXAMINED BY COURT (ONLY FOR STUDENTS THAT FIND IN 43 ENROLS And FOLLOWING):

The examination state3 of two parts (\*pr3ctica and you3rich) and be3 exclusively writing.

The dates and schedules of the different opportunities of examination are the specified in the calendar of proofs of \*evaluaci3n approved by the Board of Faculty for the course \*acad3mico 2023/2024.

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## Sources of information

### Basic Bibliography

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SIM3N ACOSTA, E. Y OTROS, **C3DIGO TRIBUTARIO**, Aranzadi, 3ltima edici3n

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### Complementary Bibliography

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PITA GRANDAL, A.M3. (Coordinadora), **Textos y casos pr3cticos de Derecho Financiero y Tributario**, 23 ed., T3rculo, 2001

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PITA GRANDAL, A.M<sup>a</sup>. (dir.), **Estudios sobre la financiación de los puertos**, Marcial Pons, 2017

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CUBERO TRUYO, A. (dir.), **Estudios sobre el decreto-ley como fuente del Derecho Financiero y Tributario**, Aranzadi, 2016

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## **Recommendations**

### **Subjects that continue the syllabus**

Financial and taxation law 2/V08G211V01702

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### **Subjects that it is recommended to have taken before**

Financial and taxation law/V08G211V01504

Financial and taxation law 2/V08G211V01702

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