



## IDENTIFYING DATA

### Practicals in Taxation

Subject	Practicals in Taxation			
Code	V08M110V01203			
Study programme	Máster Universitario en Abogacía-Vigo			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	3	Mandatory	1st	2nd
Teaching language	Spanish Galician			
Department				
Coordinator				
Lecturers				
E-mail				
Web				
General description	This matter conforms, together with Administrative Practice, the Administrative Module of the *Máster in *Abogacía.			
	Practical *Tributaria will give in the second *cuatrimestre of the first academic course.			

## Training and Learning Results

Code	
A1	Possess and comprise knowledges that contribute a base or opportunity to be original in the development and/or application of ideas, often in a context of investigation.
A2	That the students know to apply the knowledges purchased and his capacity of resolution of problems in new surroundings or little known inside contexts wider (or multidisciplinary) related with his area of study.
A3	That the students are able to integrate knowledges and confront to the complexity to formulate trials from an information that, being incomplete or limited, include reflections on the social and ethical responsibilities linked to the application of his knowledges and trials.
A4	That the students know to communicate his conclusions, and the knowledges and reasons last that the support, to skilled publics and no specialised of a clear way and without ambiguities.
B1	Capacity to learn of autonomos form
B2	Capacity to resolve problems of effective form
B5	Capacity to work in team and coordinate groups of work.
B6	Comport of ethical form and social responsibility like citizen and like professional.
C1	Possess, comprise and develop skills that make possible to apply the skilled academic knowledges purchased in the degree to the reality mudable to which confront the lawyers to avoid situations of injury, risk or conflict in relation to the interests entrusted or his professional exercise in front of courts or public authorities and in the functions of advice.
C2	Know the technicians headed to the ascertainment and establishment of the facts in the distinct types of procedure, especially the production of documents, the interrogations and the proofs experts.
C3	Know and be able to integrate the defence of the rights of the customers in the frame of the Systems of jurisdictional protection national and international.
C10	Develop skills and skills for the election of the correct strategy for the defence of the rights of the customers taking into account the requeriments of the distinct fields of the professional practice.
C13	Know expose of oral and written form facts, and extractaArgumentatively juridical consequences, in attention to the context and to the addressee to the that go directed, of agreement in his case with the own modalities of procedoral scope.
D1	Capacity of synthesis and analysis.
D2	Capacity of management of the information.
D3	Capacity to organise and schedule.

## Expected results from this subject

Expected results from this subject	Training and Learning Results
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Resolve properly Tax problems that present in the professional practice.

A1 B1 C1 D1  
 A2 B2 C2 D2  
 A3 B5 C3 D3  
 A4 B6 C10  
 C13

Purchase the necessary practical knowledges for the correct application of the taxes, the review of administrative acts in tax matter and the jurisdiccional competition in administrative acts of the state revenue, autonomic and local.

A1 B1 C1 D2  
 A3 B6 C2 D3  
 C3

**Contents**

Topic

I.- PROCEDURES OF APPLICATION OF THE TAXES	1. Specialitys of the administrative procedures in tax matter. 2. The procedure of tax management. The proof. 3. The procedure of tax inspection. 4. The procedure of tax collection
II.- REVIEW OF TAX ACTS IN THE SPECIAL TAX ECONOMIC-ADMINISTRATIVE PROCEDURE	1. The own review of tax acts. 2. The review of tax previous judicial procedure. 3. The economic claims-administrative.
III.- THE CONTENTIOUS JURISDICTION-ADMINISTRATIVE IN TAX MATTER	1. Previous question: the judicial taxes. 2. The judicial control of the activity of the Tax Administration 3. The competition of the organs of the contentious jurisdiction-administrative in tax matter. 4. The suspension of the act impugned. 5. The execution of condemnatory sentences of the tax Administration 6. The extension of the effects of sentences in tax matter.

**Planning**

	Class hours	Hours outside the classroom	Total hours
Seminars	22	51	73
Objective questions exam	1	0	1
Problem and/or exercise solving	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
Seminars	In the Seminars will follow the methodology of the case.

**Personalized assistance**

Methodologies	Description
Seminars	They will attend and they will resolve the doubts concerning with the activities and/or exercises that proposed.

**Assessment**

	Description	Qualification	Training and Learning Results
Seminars	In the "Seminars" of the face-to-face classes will propose to the students the realisation of distinct activities: resolution of practical cases, oral exhibition of a subject or strategy of defence of a customer, etc. To such effect, and like system of continuous evaluation, will value especially the active participation of the student in said activities, what will represent 20% of his final qualification.	20	A1 B1 C1 D1 A2 B2 C2 D2 A3 B5 C3 D3 A4 B6 C10 C13

Objective questions exam	The final proof, that represents 80% of the note, will consist of two parts: one tests type test (40% of the note) and the resolution of one or several practical cases (40% of the note).	40	A2 A3	B2 C2 C3 C10 C13	C1 C2 C3 C10 C13
Problem and/or exercise solving	Part of the final proof, that represents 40% of the note, oriented to verify the acquisition of skills and competitions by the students to the hour to resolve practical cases.	40	A1 A2 A3 A4	B1 B2 B5 B6	C1 D1 C2 D2 C3 D3 C10 C13

### Other comments on the Evaluation

To have right to be evaluated by the system of continuous evaluation, the student will have to assist, at least, to 75% of the face-to-face classes.

First opportunity of examination: 1.- The students that if they subject the continuous evaluation will be evaluated according to the criteria that indicated further up: result of the continuous evaluation (20%), tests type test (40%), relative practical proof to the study of cases (40%). 2.- For the students that do not subject the continuous evaluation, or that remain excluded of said system his qualification will be integrated in his whole by the result obtained in a final examination, that will consist in a theoretical proof-practical, that will have to defend in front of an integrated court by three professors of the matter

Second opportunity of examination: 1.- In the examination of July the students that subjected to the system of continuous evaluation will conserve the note that obtained in the course. 2.- For the students that do not subject the continuous evaluation, or that remain excluded of said system his qualification will be integrated in his whole by the result obtained in a final examination, that will consist in a theoretical proof-practical, that will have to defend in front of an integrated court by three professors of the matter.

### Sources of information

#### Basic Bibliography

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### Recommendations