



COURSE DATA

DATA SUBJECT

Code: 35225

Name: Tax practice

Cycle: Undergraduate Studies

ECTS Credits: 4.5

Academic year: 2025-26

STUDY (S)

Degree	Center	Acad. year	Period
1303 - Degree in Law	Facultat de Dret	4	Second quarter
1921 - Double Degree Program BMA and Law	Facultat d'Economia	5	Second quarter
1922 - Double Degree Prog. Law-Political Science	Facultat de Dret	5	First quarter, Second quarter
1923 - Double Degree Programme Law-Criminology	Facultat de Dret	5	Second quarter
1930 - Double Degree Programme in Law and Political and Public Admin. Sciences	Facultat de Dret	5	First quarter, Second quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1303 - Degree in Law	Financial and tax law	COMPULSORY
1921 - Double Degree Program BMA and Law	Year 5 compulsory subjects	COMPULSORY
1922 - Double Degree Prog. Law-Political Science	Year 5 compulsory subjects	COMPULSORY
1923 - Double Degree Programme Law-Criminology	Year 5 compulsory subjects	COMPULSORY
1930 - Double Degree Programme in Law and Political and Public Admin. Sciences	Asignaturas obligatorias de quinto curso	COMPULSORY

COORDINATION

BORRERO MORO CRISTOBAL JOSE

SUMMARY

The University of Valencia's Law Degree Curriculum includes several subjects corresponding to the area of knowledge of Financial and Tax Law. Sequentially placed after the compulsory subjects Financial and Tax Law I and II, which provide a comprehensive understanding of this sector of the legal system, the compulsory subject "Tax Practice" can be considered the culmination of a curricular design aimed at providing sufficient theoretical and practical knowledge in this branch of law. It is defined by its objective of consolidating the knowledge acquired in the previous subjects, while simultaneously imprinting an eminently practical nature on the teaching of the subject.

The ultimate goal of the "Tax Practice" course is for students to acquire knowledge of the principles, terminology, regulations, and techniques applicable to taxation. This will enable them to learn how to



settle the various taxes that govern our tax system and navigate the various tax procedures that may arise in practice..

PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

To take the Tax Practice subject, it is recommended to have previously taken the subjects Financial and Tax Law I and II

COMPETENCES / LEARNING OUTCOMES

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Be able to analyse legal problems and synthesise their approach and resolution.

Be able to apply constitutional principles and values, the respect for human rights, with special attention to equality between men and women, sustainability and the culture of peace as working tools in the interpretation of the legal system.

Be able to communicate correctly both orally and in writing in the field of law.

Be able to read and interpret legal texts.

Be able to use information and communication technology to obtain and select legal information.

Be able to use legal sources (legal, jurisprudential and doctrinal).

Develop critical awareness for the analysis of the legal system and develop the legal dialectic.

Know the content and application of each of the branches of the legal system.

Understand the constitutional regulatory framework, the political institutions of the State and their functioning.

DESCRIPTION OF CONTENTS



I. Introduction and general issues

- Taxes: state, regional and local tax systems.
- Regulatory competencies in different areas.
- Territorial jurisdiction in the application of taxes.
- Obligations and duties of the Tax Administration.
- Tax refunds, improper payments, and reimbursement of guarantee costs.
- Information and assistance.
- Obligation to resolve: deadlines and effects of non-compliance.
- Notifications.
- Documentation of actions: communications, proceedings and reports.
- Taxpayers. Successors, responsible parties, and representatives. Material and formal obligations.
- Rights and guarantees of taxpayers.
- Use of computer and telematic technologies

2. Management Procedures

- Census Obligations. Tax Identification Number (NIF). Registration with the IAE (Economic Tax Agency). Tax Address.
- Accounting, registration and billing obligations.
- Information obligations for supply. The annual declaration of transactions with third parties.
- Declarations, self-assessments, and communications: ordinary and supplementary; temporary and late.
- Extinction of tax debt: payment, prescription, compensation and forgiveness.



- Data verification procedures, abbreviated verification and value verification.
- The provisional liquidation resulting from the management procedures

3. Inspection Procedures.

- Territorial and functional jurisdiction. The Tax Control Plan.
- Beginning of inspection activities: scope and effects.
- Powers of the Tax Inspectorate. Preliminary Measures.
- Legal framework: place and deadline. The effects of failure to meet deadlines.
- The verification of values $\zeta\zeta$ and the contradictory expert appraisal.
- The application of the indirect estimation method.
- The Minutes: Types. Evidentiary Value.
- Actions to obtain information through capture.

4. Collection procedures

- Collection during the voluntary and enforcement periods. Deferral and installment payments of tax debts.
- The enforcement procedure: requirements for initiation, grounds for opposition and suspension of the procedure.
- Enforcement of guarantees. Seizure of assets and rights. Disposal of seized assets
- Enforcement procedure against those responsible and successors.
- Concurrent proceedings. Third-party claims of ownership and better rights. Tax credit guarantees..

5. Sanctioning procedure

- Organic competence for the imposition of sanctions.
- Separate procedure. Waiver. Abbreviated procedure.



- Time limits for initiation and termination. Expiration. Effects.
- Appeals against sanctions. Suspension.
- Crimes against the Public Treasury.

6. Review procedures

- The review in administrative proceedings.
 - Special review procedures.
 - a) Nullity by operation of law.
 - b) Declaration of harmfulness.
 - c) Revocation.
 - d) Bug fixes.
 - e) Refund of undue income. Declaration of unconstitutionality and financial liability of the State.
 - The Appeal for Reconsideration.
 - The economic-administrative claim.
 - The suspension of the enforceability of acts.
 - Administrative review of local taxes. A specialty of large-population municipalities.
 - The contentious-administrative process in tax matters.
 - Jurisdiction of the administrative litigation bodies in tax matters: State, regional and local treasury.
 - The object of the appeal. Determination of the amount.
 - Preliminary measures. Suspension of the contested act. Reimbursement of the cost of the guarantees provided.
 - The enforcement of sentences condemning the Administration to pay amounts.
 - The extension of the effects of tax rulings.
 - The court fee.



WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	45,00
Total hours	45,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	2,00
Individual or group project	4,00
Independent study and work	15,00
Preparation of lessons	20,00
Preparation for assessment activities	24,50
Resolution of case studies	2,00
Total hours	67,50

TEACHING METHODOLOGY

The reasons outlined in the general objectives determine that teaching will be based on practical classes in which, through the formulation of cases, an analysis and critical commentary of the tax regulations that pertain to the issues covered in the program are carried out. The fundamental objective is for students to be able to apply the theoretical knowledge acquired in the subject to the resolution of the specific case presented to them. This will be achieved by drawing on judicial decisions, doctrinal opinions, and, where appropriate, administrative opinions.

that will allow them to achieve the aforementioned objective. This will allow students to consider the various perspectives that, depending on the legal operators; Courts, Administration, taxpayers; acquire in the specific application of tax regulations.

EVALUATION

The final grade is made up of:

A) 60% assessment of theoretical and practical knowledge, which will be carried out through a comprehensive test of understanding and, where appropriate, application of the acquired knowledge.

B) 40% CONTINUOUS ASSESSMENT. The continuous assessment of each student will distinguish:

- Continuous assessment based on regular attendance and active participation in the proposed face-to-face activities, such as the completion of practical work or participation in workshops, the preparation and/or submission of work, reports and/or oral presentations on such activities, individually or collectively, taking into consideration the degree of involvement and effort of the student in the teaching-learning process and the skills and attitudes shown during the development of these activities: 30%

- Continuous assessment based on student attendance at seminars, visits to institutions, or other activities proposed by the professor in the appendix to the guide; and, where appropriate, submission of



assignments, reports, and/or oral presentations on the activity completed, either individually or collectively, considering the student's degree of involvement and effort in the learning process and the skills and attitudes demonstrated during the activity: 10%.

Continuous assessment will involve at least TWO EVALUABLE ACTIVITIES, each of which will be detailed in the Appendix to each professor's Academic Guide. The professor of each group may carry out additional continuous assessment activities, which will also be included in the corresponding Appendix to the Academic Guide.

- Recovery from continuous assessment:

Anyone who can prove to the corresponding professor that they have circumstances that prevent them from following the continuous assessment will take, both in the first and second sittings, an additional test to the final exam. This consists of a practical case, provided in advance, and on the day of the exam they will be asked to answer some questions. This test will be worth a maximum of 2 points.

- Minimums of the two parts of the evaluation to calculate the average:

To pass the course, students must obtain at least 40 percent of the maximum grade corresponding to each component of the assessment in both the continuous assessment and the final exam. This means a score of 1.6 out of 4 points (if the continuous assessment represents 40 percent) and a score of 2.4 out of 6 (if the final exam represents 60 percent of the final grade).

This minimum of 40% will not be required in the second call, given the right that the student to be able to pass the subject through an exam, in which all recoverable continuous assessment activities are evaluated, maintaining the grade for those that cannot be recovered.

When, in accordance with the regulations established for the case of exam overlap, there is an obligation to take the test on a date other than the official one, the responsible teacher may change the exam format, maintaining the same level of rigor and difficulty as for the exam administered generally to the rest of the group.

Students who have followed the continuous assessment and have been assessed on it, if they do not show up for the final test on the official exam date (both in the 1st and 2nd call) will obtain the grade of NOT PRESENTED.

REFERENCES

- Curso de Derecho financiero y tributario, autores: MARTÍN QUERALT, J., LOZANO SERRANO, C., TEJERIZO LÓPEZ, J.M., CASADO OLLERO, G. y ORON MORATAL, G.: Editorial tecnos. edición 2024.
- Manual de Derecho tributario. Parte Especial. Autores: HERRERA MOLINA, P., ÁLVAREZ MARTÍNEZ, J y GARCÍA MORENO, V.A (DIR.) y OTROS. Aranzadi, 2024 edición.
- textos legales. Ley General Tributaria, edit. tecnos. 2024 Edición Legislación básica del sistema



tributario español. Tecnos. 2024 Edición. Código Tributario Aranzadi. 2024 edición.