COURSE DATA

DATA SUBJECT

Code: 36818
Name: Tax practice
Cycle: Undergraduate Studies
ECTS Credits: 4.5
Academic year: 2025-26

STUDY (S)

Degree	Center	Acad. year	Period
1933 - Double Degree in Law and Economics_2022	Facultat d'Economia	5	First quarter, Second quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1933 - Double Degree in Law and Economics_2022	Asignaturas 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

1933 - Double Degree in Law and Economics_2022

Acquire an ethical commitment to social problems.

Acquire the knowledge needed to function in the knowledge society and be able to use ICT properly to evaluate, use and communicate legal information.

Adaptación a nuevas situaciones.

Be able to adopt a sensitive attitude towards social, economic and environmental issues.

Be able to analyse and synthesise legal texts, jurisprudence and doctrine.

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

Be able to apply knowledge to work in a professional manner and have competences for preparing and defending arguments and for solving problems within the field of study.

Be able to communicate correctly both orally and in writing.

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

Be able to communicate orally and in writing.

Be able to correctly search, locate, analyse and select different sources of legal information.

Be able to generate ideas.

Be able to lead work teams.

Be able to learn autonomously.

Be able to make decisions based on legal grounds.

Be able to organise and plan study and research.

Be able to read and interpret legal texts.

Be able to recognise and value diversity and multiculturalism.

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

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

Be able to work in a coordinated team.

Be able to work in an international context.

Be able to work in interdisciplinary teams in the field of law.

Capacidad de razonamiento crítico.

Capacidad de reunir e interpretar datos relevantes para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética.

Capacidad para utilizar los principios constitucionales como criterio de interpretación del ordenamiento jurídico.

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

Have initiative and an entrepreneurial spirit.

Know, understand and know how to apply the interrelation between law and other non-legal disciplines.

Know and understand other cultures and customs.

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

Show motivation for quality and innovation.

Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.

Students must have acquired knowledge and understanding in a specific field of study, on the basis of general secondary education and at a level that includes mainly knowledge drawn from advanced textbooks, but also some cutting-edge knowledge in their field of study.

Students must have developed the learning skills needed to undertake further study with a high degree of autonomy.

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

Understand the legal system as unitary and have an interdisciplinary perspective of legal problems.

DESCRIPTION OF CONTENTS

1. 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 ¿¿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	0,00
Individual or group project	0,00
Independent study and work	0,00
Preparation of lessons	0,00
Preparation for assessment activities	0,00
Resolution of case studies	0,00
Total hours	**0,00**

TEACHING METHODOLOGY

Las razones expuestas en los objetivos generales determinan que la docencia se base en clases prácticas en las que, a través de la formulación de casos, se realice un análisis y comentario crítico de la normativa tributaria que atañe las cuestiones relacionadas en el programa. El objetivo fundamental es que el alumno sea capaz de aplicar conocimientos teóricos adquiridos en la asignatura a la resolución del supuesto concreto que se le plantee. Sirviéndose para ello de las decisiones judiciales, las opiniones doctrinales y, en su caso, el parecer administrativo,
que le permitan la consecución del citado objetivo. Lo anterior permitirá al alumno considerar las diversas perspectivas que, en función de los operadores jurídicos, -Tribunales, Administración, obligados tributarios- adquiere la aplicación concreta de las normas tributarias.

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.

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REFERENCES