

Syllabus Information

Academic Year: 2021/22

Subject: 63178 - Derecho Fiscal

Faculty / School: 102 - Facultad de Derecho

Degree: 574 - Master's in Administrative Management

ECTS: 12.0

Year: 1

Semester: Annual

Subject Type: Compulsory

Module:

1. General information

2. Learning goals

3. Assessment (1st and 2nd call)

4. Methodology, learning tasks, syllabus and resources

4.1. Methodological overview

The teaching methodology follows the "strategies" established in the Report of the university master's degree in administrative management.

The teaching of the subject will preferably be carried out in person, without prejudice to the adaptations deemed necessary in compliance with the guidelines established by the competent authorities and that, where appropriate, the scenario may be modified due to health imperative.

Classes will be taught with a safety distance of one and a half meters. However, depending on the capacity of the assigned classroom and the instructions established by the health authorities, it may be necessary to teach classes with a mask or by streaming. If necessary, teaching may be taught online.

The teacher will have a tutorial schedule during which, and by prior appointment, students can meet with him to solve possible problems that may arise throughout the course. The tutorial activity is preferably applied at a distance.

4.2. Learning tasks

1 Training activity: expository activities and systematization of knowledge by the teacher. Before attending class, it is recommended that the student carry out a reflective reading and a first analysis of the norms involved in the subject to be developed. The preliminary and initial work of the student will allow to advance in the explanation of the program and will facilitate the participation in class.

Methodology: theoretical class.

2 Training activity: dynamic activities for teacher and students. Activities such as resolution of practical cases, writing of documents and simulation of procedures or procedures before the Tax Administration are included. Methodology: practical teaching based on practical cases, assignments or activities, as well as their presentation and debate among students.

3 Training activity: personal study of the student, tutorials, completion of assignments and evaluation activities. Methodology: adapted to the type of activity (individualized or group tutorials, continuous assessment and theoretical-practical written tests, individualized direction of work).

4.3. Syllabus

1. Tax obligations within the framework of tax administration: tax returns and self-assessment. In particular: Personal Income Tax, Company Tax, Property Tax, Value Added Tax, Tax on Capital Transfers and Documented Legal Acts, Inheritance and Donation Tax and other local and regional taxes. Assessment of the amount of tax credits. Others formal tax obligations in business activities.
2. Common standards for implementing tax administrative procedures (among others: obligation to resolve administrative proceedings, deadlines, consequences of non-compliance, communications, legal requirements to enter into private homes).
3. Tax management procedures: verification procedures, value verification procedure and refund procedure. Administrative manager in inspection procedure.
4. Collection procedure, in particular, voluntary period and enforcement of tax debts, focusing on his consequences. Requirements of deferment and division of payments.
5. Infringements and penalties. Criteria for the classification and calculation of the penalty. Most relevant practical aspects of sanctioning procedure.
6. Identification of review tax procedures. Administrative revision procedures and economic-administrative claims.

4.4. Course planning and calendar

At the beginning of the course, the schedule of teaching activities will be specified, taking into account that the first part of the program will be dedicated to the first school semester.

The key activities of the subject, in accordance with the proposed calendar, will be announced in advance by the professors in charge of teaching in the Master.

In any case, the face-to-face activities will take place in the academic period foreseen in the academic calendar approved by the University of Zaragoza.

Information on the hours, classrooms and exam dates can be consulted on the degree website.