



Information about the subject

Degree: Official Master's Degree in Law and procure

Faculty: Faculty of Legal, Economic and Social Sciences

Code: 1810003 **Name:** Tax Procedures

Credits: 3,00 **ECTS Year:** 1 **Semester:** 1

Module: Tax procedures

Subject Matter: Tax Procedures **Type:** Compulsory

Field of knowledge: Social and Legal Sciences

Department:

Type of learning: Classroom-based learning

Languages in which it is taught: Spanish

Lecturer/-s:

ABOGA Ignacio Comas Martin (**Responsible Lecturer**)

Nicolas Sanchez Garcia

IGNACIO.COMAS@UCV.ES

nicolas.sanchez@ucv.es

ABOGB Ignacio Comas Martin (**Responsible Lecturer**)

Nicolas Sanchez Garcia

IGNACIO.COMAS@UCV.ES

nicolas.sanchez@ucv.es

ABOGPRC Ignacio Comas Martin (**Responsible Lecturer**)

Nicolas Sanchez Garcia

IGNACIO.COMAS@UCV.ES

nicolas.sanchez@ucv.es



Module organization

Tax procedures

Subject Matter	ECTS	Subject	ECTS	Year/semester
Tax Procedures	3,00	Tax Procedures	3,00	1/1



Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

- R1 Know and analyse the structure and functions of the different tax administrations.
- R2 Know and analyse the existing tax procedures.
- R3 Apply the knowledge acquired to the resolution of problems and practical assumptions on the subject.
- R4 Demonstrate the capacity for critical and professional analysis of the contents addressed in the course.
- R5 Solve problems and practical cases of Tax Law, relating its regulatory standards.
- R6 Manage the technical-legal language of Tax Law.
- R7 Recognize the administrative requirements and locate them in each procedural phase through the exhaustive and complete knowledge of each tax procedure.
- R8 Exercise the capacity to argue and debate on the correct or incorrect application of the regulations by the Tax Administration.
- R9 Know the different ways to initiate an administrative tax procedure at the request of the taxpayer.
- R10 Draft documents to challenge and review the administrative tax acts issued within any tax application procedure.
- R11 Know the documents with which the Administration communicates with the taxpayer.
- R12 Analyze the validity requirements of the documents issued by the Tax Administration.
- R13 Identify the most appropriate procedural solution for the specific case at hand.
- R14 Know the reasons for opposing the claims of the Tax Administration as set out in the documents with which it contacts the taxpayer.
- R15 Know how to correctly draft an appeal for reversal.



- R16 Know how to correctly draft an economic-administrative claim, as well as knowing the procedural iter of this type of procedure.
- R17 Know how to correctly write up an appeal for judicial review, as well as knowing how to correctly write up a lawsuit in a judicial review.



Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

BASIC		Weighting			
		1	2	3	4
B6	Students have abilities to understand knowledge that provides a basis or opportunity to be original in the development and/or application of ideas, often in a research context.				X
B7	Students can apply their acquired knowledge and problem-solving skills in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study.				X
B8	Students integrate knowledge and deal with the complexity of making judgements based on incomplete or limited information, including reflections on the social and ethical responsibilities linked to the application of their knowledge and judgements.			X	
B9	Students communicate their findings and the ultimate knowledge and reasons behind them to specialist and non-specialist audiences in a clear and unambiguous manner.				X
B10	Students develop the learning skills that will enable them to continue studying in a largely self-directed or autonomous manner.				X
GENERAL		Weighting			
		1	2	3	4
G1	Students can find and select information and relevant sources for problem solving, development of action strategies and advice to clients.				X
G2	Prepare and handle the writings, reports and procedures of action most suitable for the problems raised.				X
G3	Relate the instruments to be able to plan, order and channel activities in such a way that unforeseen events are avoided as much as possible, possible problems are foreseen and minimized, and their solutions are anticipated.			X	



G4	Apply a set and take into account the different aspects and implications in the different aspects of the decisions and options adopted, knowing how to choose or advise the most convenient within the ethics, legality and values of social convenience .				X
G5	Demonstrate working in professional and multi-professional teams with efficacy and efficiency reproducing real contexts and contributing and coordinating one's own knowledge with that of other branches and participants.				X
G6	Provide individual decisions and actively contribute to collective decision making.				X
G7	Project and incorporate new technologies to the professional practice.				X
G8	Control contradictory information and provide a critical judgment on it.				X
G9	Relate and relate cases, problems or situations and provide and defend possible solutions through different techniques of presentation - oral, written, presentations, etc.				X
G10	Students assume the legal profession as a social and solidarity function, beyond the strict free justice.				X

SPECIFIC		Weighting			
		1	2	3	4
E1	Possess skills that allow applying the specialized knowledge acquired in the bachelor's degree or degree to the exercise before courts or public authorities, as well as in advisory functions.				X
E3	Know and integrate the defence of clients' rights within the framework of national and international jurisdictional protection systems.			X	
E5	Know the procedural techniques and be able to execute as many acts as are entrusted to them or for which they are authorized to carry out in the different jurisdictional orders, with special attention to deadlines, acts of communication, execution and means of enforcement.				X



E9	Know and apply the techniques aimed at the identification and liquidation of customs duties, tax obligations, of constitution of judicial deposits and of attention of all the expenses and costs that are necessary to guarantee the effective guardianship court of the rights of those they represent.			X	
E18	Know, know how to organize and plan the individual and collective resources available for the exercise in its different organizational modalities of professional practice.	X			
E19	Know how to present facts orally and in writing, and extract legal consequences from arguments, in attention to the context and the recipient to whom they are addressed, in accordance with the modalities of each procedural area.		X		
E20	Know how to develop professional work in specific and interdisciplinary teams.		X		
E21	Know how to develop interpersonal skills and abilities, which facilitate professional practice in their relations with the citizens, with other professionals and with institutions.		X		



Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
	40,00%	Objective tests and final examination in person.
	40,00%	Theoretical and practical activities.
	20,00%	Attendance and participation in class.

Observations

Observaciones Será necesaria la obtención de un 5 en el examen con micro-casos para que se puedan aplicar la nota obtenida por la asistencia y participación en clase, y obtener así, la nota final de la asignatura. Si se obtiene una nota inferior a 5 en el examen con micro-casos de 1ª convocatoria, en el examen de 2ª convocatoria la nota del examen de micro-casos será la nota final de la asignatura, sin que se tenga en cuenta la nota de asistencia y participación.

CRITERIOS PARA LA CONCESIÓN DE MATRÍCULA DE HONOR: Según el artículo 22 de la Normativa Reguladora de la Evaluación y Calificación de las Asignaturas de la UCV, la mención de "Matrícula de Honor" podrá ser otorgada por el profesor responsable de la asignatura a estudiantes que hayan obtenido la calificación de "Sobresaliente". El número de menciones de "Matrícula de Honor" que se pueden otorgar no podrá exceder del cinco por ciento de los alumnos incluidos en la misma acta oficial, salvo que éste sea inferior a 20, en cuyo caso se podrá conceder una sola "Matrícula de Honor"

MENTION OF DISTINCTION:

According to Article 22 of the Regulations governing the Evaluation and Qualification of UCV Courses, the mention of "Distinction of Honor" may be awarded by the professor responsible for the course to students who have obtained, at least, the qualification of 9 over 10 ("Sobresaliente"). The number of "Distinction of Honor" mentions that may be awarded may not exceed five percent of the number of students included in the same official record, unless this number is lower than 20, in which case only one "Distinction of Honor" may be awarded.



Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

- M1 Exposition of contents by the teacher, analysis of competencies, explanation and demonstration of capacities, skills and knowledge in the classroom. Specific instructions about group and individual work on each topic.
- M2 Group work sessions in groups supervised by the teacher. Study of legal cases, both true and fictitious, diagnostic analysis, problems, field study, computer room, visits, data search, libraries, network, Internet, etc. Significant construction of knowledge through student interaction and activity.
- M3 Application of interdisciplinary knowledge.
- M4 Personalized attention and in small groups. Period of instruction and/or orientation carried out by a tutor with the objective of reviewing and discussing the materials and topics presented in the classes, seminars, readings, completion of assignments, etc.
- M5 Set of oral and/or written tests used in the initial, formative or summative evaluation of the student.
- M6 Group preparation of readings, assumptions and problem solving to present, discuss or deliver in the classes or tutorial.
- M7 Student's study: Individual reading preparation, study of practical cases, jurisprudence. Writing of writings and papers to present or deliver in classes or tutorials.



IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Face-to-face lessons. M1, M3	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	8,00	0,32
Practice class. M2, M3, M6	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	18,00	0,72
Seminar. M1, M3	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	2,50	0,10
Presentations of group work. M2, M3, M6	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	3,00	0,12
Tutorial. M4	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	4,00	0,16
Evaluation. M5, M7	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	2,00	0,08
TOTAL		37,50	1,50

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group work. M2, M3, M6	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	10,00	0,40
Individual work. M3, M7	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15, R16, R17	27,50	1,10
TOTAL		37,50	1,50



Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block

Contents



PROCEDIMIENTOS TRIBUTARIOS Y DERECHOS FUNDAMENTALES DE LOS CONTRIBUYENTES

TAX PROCEDURES AND FUNDAMENTAL RIGHTS OF TAXPAYERS

The purpose of this first block will be to study in depth the application of the fundamental rights of taxpayers in the course of tax procedures through the resolution of various practical cases and the handling of the main constitutional pronouncements issued on the matter. Special emphasis will be placed on the application of the so-called substantive fundamental rights within the verification and investigation procedures carried out by the Tax Administration and on the application of the procedural constitutional guarantees (basically, those established in Article 24.2 CE) in the development of the sanctioning tax procedure. The issues to be dealt with within this first thematic block will be, specifically, the following:

Preliminary considerations. The duty to contribute to the support of public expenditures (article 31.1 CE), the powers of the tax administration and the fundamental rights of taxpayers. The verification and investigation of taxes. The verification and investigation procedures in the management process. The inspection procedure: powers of the Tax Administration and rights of the taxpayer. Application of the fundamental rights of Article 18 EC - rights to privacy, home inviolability and informative self-determination or "habeas data" - in the course, fundamentally, of verification, investigation, information gathering and collection actions carried out by the Public Treasury. Constitutional doctrine in relation to the extrapolation of criminal guarantees (Articles 24 and 25 CE) to the sanctioning administrative sphere, in general, and to the sanctioning tax sphere, in particular. Budgets for extrapolation: the constitutional concept of sanction. Scope and specification of the rights of article 24.2 CE within the sanctioning tax procedure. Approach to the exercise by the taxpayer of his rights of defense, to be informed of the accusation, to the evidence, not to incriminate himself and to the presumption of innocence in the face of the sanctioning power of the Tax Administration. Analysis of the application of the guarantees recognized in articles 9.3 and 25 CE to the sanctioning tax field. Special reference to the principles of legality, typicity and non bis in idem.



SOME CURRENT TAX LAW PROBLEMS

This second block is intended for the incorporation by teachers of paradigmatic assumptions in relation to the application and development of tax procedures, in accordance with the following agenda:

I. The tax system.

General disposition. The tax obligation.

II. Tax procedures.

General principles. Common rules on actions and procedures.

III. Tax Management Procedure.

Formal and material obligations. Rights and guarantees of the taxpayer. Tax liability. Notifications. Prescription and expiration. Declarations, communications, self-assessments and data communications.

IV. Regularization, complementary and substitutes.

Tax management procedures. Return procedure initiated by self-assessment, request or communication of data. Procedure initiated by declaration. Data verification procedure. Checking procedure values. Contradictory expert appraisal. Limited verification procedure.

V. Inspection Procedure.

Powers of inspection of taxes. Documentation of the inspection actions. Phases of the inspection procedure. Term, place and time of the inspection actions. Minutes, content and types of minutes. Tax Control Plans.

VI. Collection Procedure.

Collection in executive period. Faculties of the tributary collection. Enforcement procedure. Suspension of the enforcement procedure. Guarantees and execution of guarantees. Embargoes and precautionary measures. Procedure against those responsible and successors. Joint and several liability. Derivation of responsibility.

VII. Penalty procedure.

Concept and classes of tax offenses and penalties. Qualification of tax offenses. Non-pecuniary penalties for serious or very serious offenses. Quantification, grading and reduction of pecuniary tax penalties. Extinction of tax penalties.

VIII. Administrative review.

Means of review. Capacity and representation, evidence, notifications and resolution deadlines. Special review



procedures (review of null and void acts, declaration of harmfulness of voidable acts, revocation. Return of undue income. Replenishment resource. Economic-administrative claims. Appeals in economic-administrative way (Appeal for ordinary appeal, Extraordinary appeal for the unification of criteria., Extraordinary appeal for the unification of doctrine, Extraordinary appeal for review). Abbreviated procedure before unipersonal bodies.
Contentious-administrative appeal.

Temporary organization of learning:

Block of content	Number of sessions	Hours
PROCEDIMIENTOS TRIBUTARIOS Y DERECHOS FUNDAMENTALES DE LOS CONTRIBUYENTES	9,25	18,50
SOME CURRENT TAX LAW PROBLEMS	9,50	19,00

References

CAAMAÑO ANIDO, Miguel Ángel (dir.), Derecho y Práctica Tributaria, Tirant Lo Blanch, 2ª edición (2016).
GARCIA DIEZ, CLAUDIO, et al., Derecho tributario: procedimientos tributarios, CEF, 2023.
SÁNCHEZ PEDROCHE, J. A. et al., Estudio Concordado y Sistemático de la Ley General Tributaria y su Normativa de Desarrollo, Tirant lo Blanch, 2012.
VVAA, Memento Procedimientos Tributarios, Lefebvre, 2022-2023.