

## 27439 - Regional and Local Taxes

### Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	417 - Degree in Economics
ECTS	3.0
Year	4
Semester	First semester
Subject Type	Optional
Module	---

### **1.General information**

#### **1.1.Introduction**

#### **1.2.Recommendations to take this course**

#### **1.3.Context and importance of this course in the degree**

#### **1.4.Activities and key dates**

### **2.Learning goals**

#### **2.1.Learning goals**

#### **2.2.Importance of learning goals**

### **3.Aims of the course and competences**

#### **3.1.Aims of the course**

#### **3.2.Competences**

### **4.Assessment (1st and 2nd call)**

#### **4.1.Assessment tasks (description of tasks, marking system and assessment criteria)**

### **5.Methodology, learning tasks, syllabus and resources**

#### **5.1.Methodological overview**

#### **5.2.Learning tasks**

#### **5.3.Syllabus**

I: THE ECONOMICS OF FISCAL FEDERALISM

## 27439 - Regional and Local Taxes

1. The economic arguments in favor of decentralization: the distribution of public sector functions between levels of government

2. The allocation of resources and revenues between levels of government (I): Taxes

3. The allocation of resources and revenues between levels of government (II): Grants

### II. FISCAL DECENTRALIZATION IN SPAIN: REGIONAL AND LOCAL PUBLIC FINANCE

4. Decentralization in Spain: general issues

5. The financing of the Autonomous Communities: Common Regime Communities and Foral Regime Communities

6. The financing of Local Entities.

### **5.4.Course planning and calendar**

### **5.5.Bibliography and recommended resources**