

## 30519 - Financial and Tax Law I

### Información del Plan Docente

Academic Year	2017/18
Faculty / School	102 - Facultad de Derecho
Degree	432 - Joint Law - Business Administration and Management Programme
ECTS	9.0
Year	4
Semester	Second semester
Subject Type	Compulsory
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**

1- Public Finances and public revenues

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- 2- Concept and kinds taxes.
- 3- Legal taxation system
- 4- Tax regulation
- 5- Tax application procedures
- 6- Tax management procedures
- 7- Control or research procedures
- 8- Payment and tax collection
- 9- Power to impose tax penalties. Tax offences.
- 10- Review, claims and remedies procedures
- 11- Others public revenues
- 12- Budget and public expenditure

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

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