

## 30519 - Financial and Tax Law I

### Información del Plan Docente

Academic Year	2018/19
Subject	30519 - Financial and Tax Law I
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.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

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

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.Methodological overview

#### 4.2.Learning tasks

#### 4.3.Syllabus

1- Public Finances and public revenues

2- Concept and kinds taxes.

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- 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

### **4.4.Course planning and calendar**

### **4.5.Bibliography and recommended resources**