

27439 - Regional and Local Taxes

Syllabus Information

Academic Year: 2020/21

Subject: 27439 - Regional and Local Taxes

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.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

I: THE ECONOMICS OF FISCAL FEDERALISM

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.

4.4.Course planning and calendar

4.5. Bibliography and recommended resources