

Academic Year/course: 2021/22

## 30519 - Financial and Tax Law I

### Syllabus Information

**Academic Year:** 2021/22

**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

### 2. Learning goals

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

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

#### 4.3. Syllabus

- 1- Public Finances and public revenues
- 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