

Academic Year/course: 2022/23

27439 - Regional and Local Taxes

Syllabus Information

Academic Year: 2022/23

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

2. Learning goals

3. Assessment (1st and 2nd call)

4. Methodology, learning tasks, syllabus and resources

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.