

## 27439 - Regional and Local Taxes

### Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	417 - Degree in Economics
ECTS	3.0
Course	4
Period	First semester
Subject Type	Optional
Module	---

### 1. Basic info

#### 1.1. Recommendations to take this course

#### 1.2. Activities and key dates for the course

### 2. Initiation

#### 2.1. Learning outcomes that define the subject

#### 2.2. Introduction

### 3. Context and competences

#### 3.1. Goals

#### 3.2. Context and meaning of the subject in the degree

#### 3.3. Competences

#### 3.4. Importance of learning outcomes

### 4. Evaluation

### 5. Activities and resources

#### 5.1. General methodological presentation

#### 5.2. Learning activities

#### 5.3. Program

#### I: THE ECONOMICS OF FISCAL FEDERALISM

1. The economic arguments in favor of decentralization: the distribution of public sector functions between levels of

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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.

### **5.4.Planning and scheduling**

### **5.5.Bibliography and recomended resources**