

## 27439 - Regional and Local Taxes

### Syllabus Information

**Academic Year:** 2019/20

**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