

Year: 2019/20

30519 - Financial and Tax Law I

Syllabus Information

Academic Year: 2019/20

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

- 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

- 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
- 4.4.Course planning and calendar
- 4.5.Bibliography and recommended resources