uc3m Universidad Carlos III de Madrid

Public expenditure and tax law

Academic Year: (2019 / 2020) Review date: 27-04-2017

Department assigned to the subject: Public State Law Department

Coordinating teacher: BAEZ MORENO, ANDRES

Type: Electives ECTS Credits: 6.0

Year: Semester:

OBJECTIVES

Knowledge of the juridical basic regime of the Public Estate from the perspective of the revenue and of the public expenditure.

DESCRIPTION OF CONTENTS: PROGRAMME

Study of the juridical regime of the public expenditure (Budget law) and the revenue. Analysis of the constitutional principles and the territorial organization of the State, the different financial resources (tax, debt and patrimony, the budgetary procedures, as well as the basic elements of the taxes and the procedures of application of the them.

ASSESSMENT SYSTEM

% end-of-term-examination:	60
% of continuous assessment (assigments, laboratory, practicals):	40

Evaluation depending on the quality of the participation of the students in the activities described in the previous point. Accomplishment of a final examination.