

Aid and taxation in the energy sector

Academic Year: (2022 / 2023)

Review date: 17-05-2022

Department assigned to the subject: Public State Law Department

Coordinating teacher: ORTIZ CALLE, ENRIQUE

Type: Electives ECTS Credits : 3.0

Year : 1 Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Basics of taxation of regulated sectors.

OBJECTIVES

Own and understand knowledge on subsidies and taxation in the energy sector that can provide a base or opportunity to apply such knowledge to solve practical problems.

DESCRIPTION OF CONTENTS: PROGRAMME

1.Aids in energy sector: Compatibility of the fiscal measures with the Community State aid regime.

Energy 2.Taxation:

Community framework: analysis of the directive 200396CE

Imposed on the generation of electricity for the tariff deficit funding: the meaning of law 152012.

Excise duty on hydrocarbons and electricity.

Taxation of emission rights.

Promotion and taxation of renewable energies.

Own autonomous taxation with emphasis on the energy sector.

Taxation of the waters: State taxes (Royal Decree legislative 12001), regional and local.

The nature of the consideration for the supply of water and sewerage service.

LEARNING ACTIVITIES AND METHODOLOGY

TRAINING ACTIVITIES

Individual work to the study of theoretical and practical materials produced and provided by the professor.

Theoretical and practical classes.

Group work.

EDUCATIONAL METHODOLOGIES

-Exhibitions in class of Professor with audiovisual and computer support, in which the main concepts of matter develop and bibliography is provided to complement the learning of students.

-Critical reading of texts recommended by the course teacher: press articles, reports, manuals I academic articles, good for later discussion in class, either to expand and consolidate the knowledge of the subject.

-Resolution of case studies, problems, etc. are raised by Professor individually or in a group.

-Exhibition and discussion in class or in the virtual forum of the subject, moderated by Professor of issues related to the content of the matter, as well as case studies.

-Development work and reports individually or in a group

-Reading of theoretical and practical educational materials produced and provided by the professor in the virtual educational platform.

ASSESSMENT SYSTEM

The final exam is equivalent to 60 per cent of the overall rating and consist on the resolution of a test reasoned exam

Continuous evaluation is equivalent to 40 per cent of the overall rating and will consist in the resolution of practical cases in class, participation in guided discussions and exams type test.

In the extraordinary call examination will consist in a test xam.

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