

COURSE DETAIL

DESIGN OF TAX SYSTEMS

Country

Netherlands

Host Institution

Maastricht University - School of Business and Economics

Program(s)

Business and Economics, Maastricht

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Economics

UCEAP Course Number

103

UCEAP Course Suffix**UCEAP Official Title**

DESIGN OF TAX SYSTEMS

UCEAP Transcript Title

DESIGN TAX SYSTEMS

UCEAP Quarter Units

6.00

UCEAP Semester Units

4.00

Course Description

In this course students apply acquired economic competencies to the design of tax systems. The course covers the main topics in the economics of taxation. The first aim is to provide a theoretical framework for thinking about tax policy. The course considers both efficiency and distributional considerations and discusses how they can be optimally balanced in designing a tax system. This theoretical framework is then applied to (1) the major types of taxes, i.e., the personal income tax, the corporation income tax, taxes on consumption and taxes on wealth, and (2) a variety of other issues in taxation, such as tax evasion and deficit finance.

Language(s) of Instruction

English

Host Institution Course Number

EBC2017

Host Institution Course Title

DESIGN OF TAX SYSTEMS

Host Institution Campus

Maastricht University

Host Institution Faculty

Host Institution Degree

Host Institution Department

School of Business & Economics

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