

# 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 Course Details

## Host Institution Campus

Maastricht University

## Host Institution Faculty

## Host Institution Degree

## Host Institution Department

School of Business & Economics

## Course Last Reviewed

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