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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