COURSE DETAIL

THE POLITICS OF TAXATION FROM THE 19TH TO THE 21ST CENTURY
Country Germany
Host Institution Free University of Berlin
Program(s) Free University Berlin
UCEAP Course Level Upper Division
UCEAP Subject Area(s) Political Science Economics
UCEAP Course Number 138
UCEAP Course Suffix G
UCEAP Official Title THE POLITICS OF TAXATION FROM THE 19TH TO THE 21ST CENTURY
UCEAP Transcript Title POLITCS OF TAXATION
UCEAP Quarter Units 4.50
UCEAP Semester Units

3.00

Course Description
The seminar covers the historical evolution of modern tax systems. It is composed of three main parts. The first part is devoted to the determinants of tax introductions. Students consider if governments have begun to tax their citizens to finance wars and if more long-term processes like economic modernization and democratization are decisive. The second part deals with the division of the tax burden among different parts of society. The third part covers the impact of globalization on national tax systems. The process by which governments divide the right to tax cross-border economic activity is covered. The course also discusses tax havens that have emerged and the steps that governments take together to fight tax evasion and avoidance.

Language(s) of Instruction
English

Host Institution Course Number
15062

Host Institution Course Title
PAYING A FAIR SHARE? THE POLITICS OF TAXATION FROM THE 19TH TO THE 21ST CENTURY

Host Institution Course Details

Host Institution Campus
POLITIK- UND SOZIALWISSENSCHAFTEN

Host Institution Faculty

Host Institution Degree

Host Institution Department
Otto-Suhr-Institut für Politikwissenschaft

Course Last Reviewed

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