

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

THE POLITICS OF TAXATION FROM THE 19TH TO THE 21ST CENTURY

Host Institution Campus

POLITIK- UND SOZIALWISSENSCHAFTEN

Host Institution Faculty

Host Institution Degree

Host Institution Department

Otto-Suhr-Institut für Politikwissenschaft

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