

- Faculté des sciences économiques
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Economics of Taxation (5ER2033)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en sciences économiques, orientation politique économique	Cours: 2 ph	écrit: 2 h	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Printemps

Equipe enseignante:

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Objectifs:

This course gives an overview of the fundamentals of tax systems and policy. It enables students to acquire a thorough understanding of the principles and economic analysis of taxation, a broad knowledge of the most important taxes in a modern economy and the capacity to evaluate fiscal reform proposals using appropriate analytical tools.

Contenu:

The course is divided into two parts. Part I deals with the principles of taxation. It starts with definitions and classification of taxes before turning to the effects of taxation on different aspects of economic life at micro-economic (efficiency and equity) and macro-economic (stabilization) levels. Part II presents the major features of modern tax systems and corresponding policy issues. After an overview of general tax policy questions, various components of the tax system are reviewed with a special focus on corporate taxation and cross-border issues.

Forme de l'évaluation:

E: 2-hour written exam during the end-of-semester exam session.
Retake: 2-hour written exam during the exam session

Neither documents, nor connected objects are allowed during the exams.

In case of violation of these rules, the students are in situation of fraud and the unauthorized items will be removed. The exam could be deemed as failed.

Documentation:

There is no single reference for this course. The following textbook provides, however, a general overview of modern tax systems and major policy issues:

James, Simon and Christopher Nobes, Economics of Taxation: Principles, Policy and Practice, 15th edition, Birmingham, Fiscal Publications, 2015.

The course also relies on a selection of other sources (books, articles, policy papers and technical reports). Whenever possible, readings will be made available on the e-platform Moodle prior to their discussion in class.

Pré-requis:

None.

Forme de l'enseignement:

2-hour lecture. The course makes extensive use of "active learning" methods, i.e. interactive teaching drawing largely on prior readings as well as voluntary class participation by students.