

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

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en économie appliquée	Cours: 2 ph	Voir ci-dessous	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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Contenu

The course is divided into two parts. Part I deals with the principles of taxation. It begins by setting the general framework before turning to the effects of taxation on different aspects of economic life at micro and macroeconomic levels. Part II presents the major features of modern tax systems and corresponding policy issues. Following an overview of general tax policy questions, various components of the tax system are critically reviewed with a special focus on business taxation, cross-border issues and digital transformation. The course makes extensive use of interactive teaching, drawing largely on prior readings as well as active class participation by students.

Forme de l'évaluation

Grading is based on a 2-hour written exam during the exam session at the end of the semester (100%).

Retake: 2-hour written exam (100%).

Exams cover the entire range of subjects taught, including exercises and proposed readings.

No documents or connected objects are allowed during the exams. Any violation of these rules will be considered as fraud, leading to the withdrawal of unauthorized items and possibly exam failure.

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, 18th edition, Birmingham, Fiscal Publications, 2018.

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. However, students who take this course as an elective are strongly advised to make sure they possess the required minimal knowledge in economic theory (micro and macro) and quantitative methods. No distinction will be made between MSaPEC students and others in terms of evaluation criteria.

Forme de l'enseignement

2-hour lecture.

Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :

- Classify government revenues
- Describe features of modern tax systems
- Discuss economic impact of various taxes
- Analyse shortcomings of various taxes
- Formulate tax reform proposals
- Carry out welfare analysis of taxes

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Compétences transférables

- Intellectual rigor and curiosity
- Apply knowledge to new situations
- Work in an international context