

- 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 principles and economic analysis 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 analyse fiscal reform proposals using appropriate tools of economic analysis.

Contenu:

The course is divided into two parts. Part I deals with the principles of taxation. It begins with definitions and classifications before turning to the effects of taxation on different aspects of economic life at micro- and macro-economic 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, namely corporate taxation, personal income taxes, wealth taxes, consumption taxes and international aspects. Teaching is interactive and draws largely on prior readings by the students and their active participation in class.

Forme de l'évaluation:

2-hour written exam.
Retake: 2-hour written exam.

Documentation:

There is no single reference for this course. The following texts provide, however, a general overview of the tax system and major policy issues:

- Hildreth, W. Bartley and James A. Richardson (eds.), *Handbook of Taxation*, New York, Marcel Dekker, 1999.
- James, Simon and Christopher Nobes, *Economics of Taxation – Principles, Policy and Practice*, 11th edition, Birmingham, Fiscal Publications, 2011.
- Vermeed, Willem, Rick van der Ploeg and Jan Willem Timmer, *Taxes and the Economy: A Survey on the Impact of Taxes on Growth, Employment and the Environment*, London, Edward Elgar, 2009.

We also rely on a selection of scientific journal articles, book extracts, working papers and technical reports. Whenever possible, readings will be made available on Claroline prior to their discussion in class.