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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

Prof. Milad ZARIN, Chair of Economics, Institute of Economic Research, A.-L. Breguet 2, CH-2000 NEUCHATEL (Room 1.238) +41 32 718 1355 milad.zarin@unine.ch ; Benedikt Maciosek, teaching assistant and PhD candidate, Institute of Economic Research, A.-L. Breguet 2, CH-2000 NEUCHATEL

Contenu

This course provides an overview of taxes as a major source of government revenues in modern economies, the positive and normative theories of taxation as well as the economic analysis of tax systems and policy. Its objective is to enable students to acquire a thorough knowledge of the fundamental principles of taxation, a broad understanding of the functioning of tax systems in OECD countries, a deep insight into major tax-related issues faced by policy makers and the capacity to analyze fiscal reform proposals using appropriate tools of economic analysis.
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, Birmingham, Fiscal Publications, 2018.
The course also relies on a selection of other sources (books, articles, policy papers and technical reports). Readings and handouts 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 MScAPEC 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 :

- Define taxation and classify government revenues including various categories of taxes
- Describe features of modern tax systems in a comparative perspective
- Discuss economic impact of various taxes, mainly in terms of efficiency and equity as well as on macroeconomic grounds
- Communicate effectively on taxation-related issues using professional yet accessible wordings and terminology
- Formulate sound tax reform proposals taking into account country-specific institutional features and circumstances

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- Carry out an extensive welfare analysis of a given tax as a basis for policy decision making
- Identify the main qualities required from a tax system and the ensuing trade-offs
- Analyse the incidence of a tax by considering its impact on markets for goods and services as well as those of factors of production

Compétences transférables

- Carry out critical and evidence-based analyses
- Discuss complex issues and interactions
- Apply knowledge to new situations
- Formulate relevant research questions