# Course Descriptions None 2019-2020

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| Course Title | Design of Tax Systems |
| Course Code | EBC2017 |
| ECTS Credits | 6,5 |
| Assessment | None |

Period

| Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|---|---|---|---|---|---|---|---|
| 2 | 28-10-2019 | 20-12-2019 | X | | | X | |

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| Level | Intermediate |
| Coordinator | Max Löffler For more information:m.loeffler@maastrichtuniversity.nl |
| Language of instruction | English |
| Goals | Students will apply acquired economic competencies to the design of tax systems. |
| Description | The course covers the main topics in the economics of taxation. The first aim is to provide a theoretical framework for thinking about tax policy. We consider both efficiency and distributional considerations and discuss how they can be optimally balanced in designing a tax system. This theoretical framework is then applied to (i) the major types of taxes, i.e., the personal income tax, the corporation income tax, taxes on consumption and taxes on wealth, and to (ii) a variety of other issues in taxation, such as tax evasion and deficit finance. |
| Literature | Rosen, H.S. and T. Gayer, 2014. Public Finance, 10th edition. New York: McGraw-Hill/Irwin. Additional texts will be announced on Canvas . |
| Prerequisites | Prerequisites for this course are an intermediate course in microeconomics and an intermediate course in public economics like EBC2127 or EBC2012.<br>An advanced level of English. |
| Teaching methods | PBL / Presentation |
| Assessment methods | Attendance / Participation / Written Exam |
| Evaluation in previous academic year | For the complete evaluation of this course please click http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM |

This course belongs to the following programme / specialisation

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|---|---|
| Bachelor Economics and Business Economics - Economics | Year 3 Economics Elective(s) |
| Bachelor Economics and Business Economics - Emerging Markets | Year 3 Elective Course(s) |
| Bachelor Economics and Business Economics - International Business Economics | Year 3 Economics Elec(s) - Maj Accounting |
| Bachelor Economics and Business Economics - International Business Economics | Year 3 Economics Elec(s) - Maj Finance |
| Bachelor Economics and Business Economics - International Business Economics | Year 3 Economics Elec(s) - Maj Inf Mgmt |
| Bachelor Economics and Business Economics - International Business Economics | Year 3 Economics Elec(s) - Maj Marketing |
| Bachelor Economics and Business Economics - International Business Economics | Year 3 Economics Elec(s) - Maj Org |
| Bachelor Economics and Business Economics - International Business Economics | Year 3 Economics Elec(s) - Maj SCM |
| Bachelor Economics and Business Economics - International Business Economics | Year 3 Economics Elec(s) - Maj Strategy |
| Bachelor Fiscal Economics | Year 3 Compulsory Course(s) |
| SBE Exchange Bachelor | Bachelor Exchange Courses |
| SBE Exchange Master | Bachelor Exchange Courses |
| SBE Non Degree Courses | Bachelor Courses |