

27421 - Public economics II

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	417 - Degree in Economics
ECTS	6.0
Course	3
Period	First semester
Subject Type	Compulsory
Module	---

1. Basic info

1.1. Recommendations to take this course

1.2. Activities and key dates for the course

2. Initiation

2.1. Learning outcomes that define the subject

2.2. Introduction

3. Context and competences

3.1. Goals

3.2. Context and meaning of the subject in the degree

3.3. Competences

3.4. Importance of learning outcomes

4. Evaluation

5. Activities and resources

5.1. General methodological presentation

5.2. Learning activities

5.3. Program

I. CONCEPTUAL ISSUES

1. Public revenues. Taxes, fees and charges. The Spanish Tax System

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2. Tax structure: Taxable event, taxpayer, tax base, tax rate, tax liability

II. PRINCIPLES OF TAXATION

3. Principles of taxation and optimal tax system

4. The economic incidence of taxation

5. The effect of taxes on efficiency

III. TAX DESIGN

6. Income Taxes

7. Wealth taxes. Property Taxes. Inherited and Gift Taxes

8. Value Added Taxes, Sales Taxes and Excises

9. A primer on international taxation

5.4.Planning and scheduling

5.5.Bibliography and recommended resources