

## 27421 - Public economics II

### Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	417 - Degree in Economics
ECTS	6.0
Year	3
Semester	First semester
Subject Type	Compulsory
Module	---

### **1.General information**

#### **1.1.Introduction**

#### **1.2.Recommendations to take this course**

#### **1.3.Context and importance of this course in the degree**

#### **1.4.Activities and key dates**

### **2.Learning goals**

#### **2.1.Learning goals**

#### **2.2.Importance of learning goals**

### **3.Aims of the course and competences**

#### **3.1.Aims of the course**

#### **3.2.Competences**

### **4.Assessment (1st and 2nd call)**

#### **4.1.Assessment tasks (description of tasks, marking system and assessment criteria)**

### **5.Methodology, learning tasks, syllabus and resources**

#### **5.1.Methodological overview**

#### **5.2.Learning tasks**

#### **5.3.Syllabus**

##### *I. CONCEPTUAL ISSUES*

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1. Public revenues. Taxes, fees and charges. The Spanish Tax System
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.Course planning and calendar**

### **5.5.Bibliography and recommended resources**