

27421 - Public economics II

Información del Plan Docente

Academic Year	2018/19
Subject	27421 - Public economics II
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.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

4.2.Learning tasks

4.3.Syllabus

I. CONCEPTUAL ISSUES

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

27421 - Public economics II

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

4.4.Course planning and calendar

4.5.Bibliography and recommended resources