

## 27421 - Public economics II

### Syllabus Information

**Academic Year:** 2020/21

**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
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**