

Academic Year/course: 2021/22

27421 - Public economics II

Syllabus Information

Academic Year: 2021/22

Subject: 27421 - Economía pública 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

2. Learning goals

3. Assessment (1st and 2nd call)

4. Methodology, learning tasks, syllabus and resources

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