The Economics of Taxation

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The course will be based on Bernard Salanié’s book *The Economics of Taxation*, 2011 edition. Possible themes for the six lectures, susceptible of amendments and changes depending on the interests of the audience, are as follows:

1. Tax incidence
2. Ramsey’s approach, with applications to indirect taxation and the Pigovian tax
3. Direct taxation and the Mirrles approach
4. Mixed taxation: separability and the usefulness of indirect taxes
5. On the taxation of capital
6. Application: labor supply

References


