The Economics of Taxation

Guy Laroque

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The course will be based on Bernard Salanié’s book *The Economics of Taxation*, a new edition of which will be available at the end of the year. 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. Fraud and audits

References


