

MASARYK UNIVERSITY

Comparative Tax Law
First term, 2016-2017
Prof. Nicola Sartori

Topics and Reading List

Basic Reference

R. Avi-Yonah, N. Sartori, O. Mariam, *Global perspectives on income taxation law*, Oxford University Press, 2011 (below denoted ASM).

J. Slemrod and J. Bakija, *Taxing Ourselves: A Citizen's Guide to the Debate over Tax Reform*, MIT Press, 2008 (below denoted SB).

1. The reasons and importance of tax law: an introduction and a definition of direct and indirect taxes.
2. Economic principles of taxation: criteria for evaluating and comparing tax systems.
 - ASM, Chapter 1, pages 12-16 (5 pages – **required reading**)
- 2.1 Efficiency
 - SB, Chapter 4 (59 pages – back up reading)
- 2.2 Equity
 - SB, Chapter 3 (43 pages – back up reading)
- 2.3 Simplicity
 - SB, Chapter 5 (30 pages – back up reading)
3. Comparative tax law: theory
- 3.1. Methods
 - ASM, Chapter 1 (16 pages – **required reading**)
- 3.2. Progressive versus proportional system and the use of tax law for delivering social policies
4. Income taxes
- 4.1. Definition of income and capital gain
 - ASM, Chapter 2 (30 pages – **required reading**);
- 4.2. Family vs. Individual taxation
 - ASM, Chapter 4 (10 pages – back up reading)

5. The Role of Business in Tax Systems

5.1 Why Tax Corporations?

- R. M. Bird, “Why Tax Corporations?” *Bulletin for International Fiscal Documentation*, 52 (2002): 194-203. (18 pages – back up reading)

5.2 Who Bears the Corporate Tax?

- A. Auerbach, “Who Bears the Corporate Income Tax: A Review of What We Know.” In J. Poterba, ed., *Tax Policy and the Economy*, Volume 20 (Cambridge: MIT Press, 2006). (41 pages – back up reading)

5.3. Corporate and shareholder taxation: the concept of integration.

- ASM, Chapter 8, pages 143-148 (6 pages – **required reading**)

6. International tax regime

- ASM, Chapter 9 (19 pages – back up reading)

6.1 The worldwide taxation: residence versus source taxation

6.2 The benefit principle and the single tax principle: international tax as international law

6.3 Taxing Multinational Corporations

6.4 Taxing cross border flows of investments

6.5 Tax treaties

6.6. International tax planning

Total pages of required readings: 52