



SESSION PLAN

LECTURE

COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 1	Title: principles of an ideal tax	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	4 canons of taxation
2	Principles of an ideal tax
3	Major elements of tax structure
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Prepared by :
 Designation
 Name Dr.Ashraf Salah
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 Date

Approved by :
 Designation
 Name Dr. Khaled Hanafy
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 Date

ecture

Source Material

Text Book

Supplementary Material

Educational Resources

White Board

Tutorial / laboratory / Workshop (Delete as required)



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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 4	Title: Taxation and income distribution	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	Explanation of the tax incidence
2	How taxes affect the distribution of income
3	General remarks
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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 5	Title: Taxation and income distribution (continue)	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	Partial equilibrium model
2	General equilibrium model
3	Harberger assumptions
4	Alternative market structure
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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 6	Title: Taxation and efficiency	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	Excess burden defined
2	General remarks on excess burden
3	Measuring excess burden with demand curves
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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 7	Title: 7 th week exam	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
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.....	...Examing all topics covered till that point
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COURSE PARTICULARS

#: EI411	Title: Tax Systems
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SESSION PARTICULARS

#: 8	Title: Taxation and efficiency (continue)	Hrs: 2
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
1	Pre-existing distortion (theory of 2 nd best)
2	The excess burden of a subsidy
3	The excess burden of income taxation
4	Differential taxation of income
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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 11	Title: Tax shifting	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	How to finance government expenditures
2	Direct taxes and income distribution effects
3	Indirect taxes and excess burden
4	Negative and positive effects of imposing a tax
5	Excess burden and elasticity of demand
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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 12	Title: 12 th week exam	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
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.....	Examining topics covered till this point
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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 13	Title: Tax shifting (continue)	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1.	Taxes on producer
2	Taxes on consumer
3	Shapes of demand
4	Shapes of supply
5	Extreme cases
6	Degree of competition
7	Different kinds of taxation
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COURSE PARTICULARS	
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SESSION PARTICULARS		
#: 14	Title: Tax shifting (continue)	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	Determination of:
.....	- consumer burden
.....	- producer burden
.....	- tax revenue
	By using cases like when:
.....	- marginal cost is increasing
.....	- marginal cost is decreasing
.....	- marginal cost is constant
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COURSE PARTICULARS	
#: EI411	Title: Tax Systems

SESSION PARTICULARS		
#: 16	Title: final exam	Hrs: 2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
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.....	Examining all topics covered throughtout this course
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