

Personal Income Tax in the European Union Summer School Programme 2022

This year's summer school is arranged in 2 weeks. The first week (Sep. 3rd-7th) deals with economic aspects of personal income tax and will be delivered by Iranian instructors and the official language is Persian. The second week (Sep 19th -23th) is an international one. The official language is English and the mode of the event is mixed (in-person and virtual) and students from across the world are invited to register. Instructors are tax experts from Italy, Croatia, France and Spain.

Week 1 (Day 1): Saturday

Sep. 3rd, 2022

Time Schedule

Hour	Topic	Professor
08:30-08:45 (Tehran Time)	- Opening Speech	Ali Nassiri Aghdam (<i>Director of the Summer School</i>)
08:45-09:30 (Tehran Time)	- Existing Schedular Income Tax in Iran	Ali Nassiri Aghdam
09:30-10:30 (Tehran Time)	- The Necessity of Reforming Income Tax in Iran	Ali Nassiri Aghdam
10:30-11:00 (Tehran Time)		Break
11:00-13:00 (Tehran Time)	<ul style="list-style-type: none"> - Theoretical Foundations of Personal Income Tax: <ul style="list-style-type: none"> ✓ Haig-Simon's Income Definition ✓ Dealing with exemptions, Allowances and credits. ✓ Tax Rates and Tax Systems: Progressive, Proportional and Regressive. ✓ Criteria of the Fairness of Tax System 	Mohammad Vesal

Week 1 (Day 2): Sunday

Sep. 4th, 2022

Time Schedule

Hour	Topic	Professor
08:30-09:30 (Tehran Time)	- Alternative PIT Systems (1): Comprehensive Income Tax	Bagher Darvishi
09:30-10:30 (Tehran Time)	- Alternative PIT Systems (2): Dual Income Tax	Bagher Darvishi
10:30-11:00 (Tehran Time)		Break
11:00-12:00 (Tehran Time)	- Alternative PIT Systems (3): Flat Income Tax	Bagher Darvishi
12:00-13:00 (Tehran Time)	- Tax Reform Requirements	Bagher Darvishi

Week 1 (Day 3): Monday

Sep. 5th 2022

Time Schedule

Hour	Class	Professor
08:30-10:30 (Tehran Time)	Data Gathering and Processing for Tax Purposes	Saeed Jamshidi Fard
10:30-11:00 (Tehran Time)		Break
11:00-13:00 (Tehran Time)	Dealing with tax Returns: Tax Administrator and Taxpayers' Perspective	Mahdi Movahedi Beknazar

Week 1 (Day 4): Tuesday

Sep. 6th 2022
Time Schedule

Hour	Topic	Professor
08:30-09:30 (Tehran Time)	- Capital Gain Tax and its Economic Rational - How Capital Gain is taxed?	Parisa Mohajeri
09:30-10:30 (Tehran Time)	- Lock in Effect and Capitalization Effect	Parisa Mohajeri
10:30-11:00 (Tehran Time)	Break	
11:00-12:00 (Tehran Time)	- CGT in EU Country Members: Review of Stylized Facts	Parisa Mohajeri
12:00-13:00 (Tehran Time)	- Analysis of Capital Gain Tax bill (in Iran)	Parisa Mohajeri

Week 1 (Day 5): Wednesday

Sep. 7th 2022
Time Schedule

Hour	Class	Professor
08:30-09:30 (Tehran Time)	Tax Policy Analysis: Microsimulation	Abolfazl Abbasi
09:30-10:30 (Tehran Time)	Income and Distributional Impact of PIT: An Application of Microsimulation	Abolfazl Abbasi
10:30-11:00 (Tehran Time)	Break	
11:00-13:00 (Tehran Time)	Analysis of the Bill of PIT	Saeed Totonchi Maleki