

**Personal Income Tax in the European Union
Summer School Programme 2023**

This year's summer school is arranged in 2 weeks. The first week (July 1th-5th) deals with economic aspects of personal income tax and will be delivered by Iranian instructors and the official language is persian. The second week (July 8th -12th) is an international one. The official language is English and the mode of the event is virtual only and students from across the world are invited to register. Instructors are tax experts from Iran, Italy, Croatia, France, Spain and Poland.

Week 1 (Day 1): Saturday

July 1th, 2023
Time Schedule

Hour (Tehran Time)	Topic	Professor
08:00-08:15	Opening Speech	Ali Nassiri Aghdam
08:15-10:00	Features of Income Tax in Iran	Elham Gholami
10:00-10:30	<i>Break</i>	
10:30-12:30	Theoretical Foundations of Personal Income Tax	Mohammad Vesal

Week 1 (Day 2): Sunday

July 2nd, 2023
Time Schedule

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

Week 1 (Day 3): Monday

July 3rd, 2022
Time Schedule

Hour (Tehran Time)	Topic	Professor
08:00-10:00	Data Gathering and Processing for Tax Purposes	Ashkan Harati
10:00-10:30	<i>Break</i>	
10:30-12:30	Dealing with tax Returns: Tax Administrator and Taxpayers' Perspective	Mahdi Movahedi Beknazar

Week 1 (Day 4): Tuesday

July 4th, 2023
Time Schedule

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

Week 1 (Day 5): Wednesday

July 5th, 2023
Time Schedule

Hour (Tehran Time)	Topic	Professor
08:00-09:00	Tax Policy Analysis: Microsimulation	Abolfazl Abbasi
09:00-10:00	Income and Distributional Impact of PIT: An Application of Microsimulation	Abolfazl Abbasi
10:00-10:30	<i>Break</i>	
10:30-11:30	Introducing the Bill of PIT in Iran	Ali Nassiri Aghdam
11:30-12:30	Analyzing the Bill of PIT in Iran	Ali Nassiri Aghdam