Table 5.2 . Subject specification

Study program: First-cycle academic studies of the first level – **Law**			
Course name**: Tax law**			
Teacher / teachers: Drljača M. Zorica			
Course status: mandatory, fourth year, seventh semester			
Number of ESPB: 6			
Condition: no			
Subject objective The general educational goal of the course is for students to acquire knowledge: about the basic sources of tax law; the relationship of tax law to other branches of law; tax law institutes; the essence and characteristics of the tax-legal relationship; master tax terminology; develop thinking about tax matters and understand the meaning and importance of tax planning; are able to successfully interpret and apply the basic principles of tax law; are able to fill out tax return forms for basic forms of taxes; are familiar with the tax procedure (tax assessment; tax collection; consequences of failure to pay taxes within the legally specified deadline; forced collection); acquire basic knowledge about the impact of European integration on the area of taxation and the legal framework of the European Union in this area; comparative legal tax solutions and have a developed ability for critical analysis of the tax system in Serbia.			
Case outcome Training students for critical analysis and practical application of existing tax regulations, as well as the understanding, importance and critical analysis of tax regulations in the process of European integration and the obligations of the Republic of Serbia in the process of harmonization in the field of taxes with the acquis communautaire of the European Union **.**			
Course content *Theoretical teaching* The content and structure of the course is focused on several thematic units, namely: The concept of tax law; Basic sources of tax law; The relationship of tax law to other branches of law; Sources of taxation; Basic principles of tax law; The concept, types and division of public revenues; Tax terminology; Legal description of the tax-factual situation; Tax-legal relationship; Rights of taxpayers; Tax procedure; Structure of the tax system of the Republic of Serbia: Income tax; Profit tax; Consumption tax (VAT and excise duties); Property tax (in statics and dynamics), Tax on the use of goods; Customs and customs system, Contributions for mandatory social insurance; Fees and types of fees. *Practical teaching* Exercises, examples from practice: tax procedure - preparation of a tax decision on determining the amount of tax; minutes of inspection by a tax inspector; appeal in tax procedure; forced collection procedure; second-instance decision; initiation of an administrative dispute; filling out tax returns.			
Literature Avi-Yonah R., Advanced Introduction to International Tax Law, Edward Elgar Publishing, 2024. Lang M., Introduction to the Law of Double Taxation Conventions, Linde Verlag, 2021. Thuronyi V., Espejo K., Brooks K**.**, Comparative Tax Law, Kluwer Law International, 2016.			
Number of hours of active teaching:	Theoretical classes: 45	Practical classes: 15	
Teaching methods Lectures and exercises			
Knowledge score (maximum number of points 100)			
Pre-exam obligations	point	**Final exam**	point
activity during the lesson	10	written exam	-
practical teaching	10	oral exam	50
colloquiums	20	....	-
seminars	10	-	-