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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty** | **Faculty of Law** |
| **GENERAL INFORMATION** |
| Study program  | **Undergraduate Academic Law Study Program (LL.B. degree-240 ECTS)** |
| Study Module (if applicable) |  |
| Course title | **Tax Law** |
| Level of study | ⌧Bachelor☐ Master’s ☐ Doctoral |
| Type of course | ☐ Obligatory ⌧ Elective |
| Semester  | ☐ Autumn ⌧Spring |
| Year of study  | 3rd year of undergraduate studies |
| Number of ECTS allocated | 6(six) |
| Name of lecturer/lecturers | Prof. Mileva Andjelković, LL.D., Full ProfessorProf. Marina Dimitrijević, LL.D., Associate Professor |
| Teaching mode | ⌧Lectures ⌧Group tutorials ⌧ Individual tutorials☐Laboratory work ⌧Project work ⌧ Seminar☐Distance learning ☐ Blended learning ☐ Other |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** |
| Aims: to acquire knowledge about all essential institutes, categories and phenomena of the tax system of Serbia; to introduce students to all stages of tax procedure and acquire relevant tax terminology; to train students to interpret tax regulations and fill out tax application forms; to develop abilities for critical analysis of positive tax legislation of Serbia; to acquire broader knowledge as a preparation for tax consulting. |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| Tax law (notion, subject, sources and relation with other branches of law). Tax reform in Serbia. Tax administration in Serbia. Structure of the tax system of Serbia (income tax, corporation income tax, value added tax, excises, taxes on property). Local public incomes. Tax procedure in Serbia (notion, principles, participants, stages and legal means in the tax procedure). Rights and obligations (legal status) of tax payers in Serbia. Tax delicts (tax violations and tax criminal offences) in Serbia. |
| **LANGUAGE OF INSTRUCTION** |
| ⌧Serbian (complete course)☐ English (complete course) ☐ Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)☐Serbian with English mentoring ☐Serbian with other mentoring \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **ASSESSMENT METHODS AND CRITERIA** |
| **Pre exam duties** | **Points** | **Final exam** | **points** |
| **Activity during lectures** | 15 | **Written examination** | 6 |
| **Practical teaching** | 15 | **Oral examination** | 50 |
| **Teaching colloquia** | 8+ 6 (seminars) | **OVERALL SUM** | 100 |
| **\*Final examination mark is formed in accordance with the Institutional documents** |