|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | **Faculty of Law** | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Master Academic Law Study Program (LLM Degree in Internal Affairs)** | | |
| Study Module (if applicable) | | | | Internal Affairs | | |
| Course title | | | | **Tax Delicts** | | |
| Level of study | | | | ☐Bachelor ⌧ Master’s ☐ Doctoral | | |
| Type of course | | | | ☐ Obligatory⌧ Elective | | |
| Semester | | | | ☐ Autumn ⌧Spring | | |
| Year of study | | | | 1st year of master studies | | |
| Number of ECTS allocated | | | | 7 (seven) | | |
| Name of lecturer/lecturers | | | | Prof. Mileva Andjelković, LL.D., Full Professor  Prof. 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)** | | | | | | |
| The course is aimed at introducing the students with the phenomenon of tax delicts, in order to understand the specific legal nature and forms of these offences, as well as the factors that give rise to the occurrence of tax delicts in the contemporary society, and to acquire in-depth knowledge about the measures, mechanisms and procedures which can be used to reduce the extent of tax delicts and to improve tax discipline of taxpayers. | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| Modes of behaviour of taxpayers in the area of tax compliance and the factors which determine such behaviour. Notion and types of tax evasion. International tax evasion. Consequences of tax evasion. The policy of suppressing tax evasion (prevention measures and repressive measures). Fighting illegitimate legal tax evasion. Comprehensiveness of anti-evasive strategy. Key subjects in the field of the prevention of tax evasion. 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** | | | | | | |