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| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | **Faculty of Law** | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Post-graduate (LLD degree) Academic Law Study Program** | | |
| Study Module (if applicable) | | | |  | | |
| Course title | | | | **Tax Law of the EU** | | |
| Level of study | | | | ☐Bachelor ☐ Master’s ☐ Doctoral | | |
| Type of course | | | | ☐ Obligatory ☐ Elective | | |
| Semester | | | | ☐ Autumn ☐Spring | | |
| Year of study | | | | 2nd year of doctoral studies | | |
| Number of ECTS allocated | | | | 12 (twelve) | | |
| 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 aim of this subject is to develop scientific knowledge, competences and academic skills in the process of research in the area of the tax law of the European Union, to develop analytical thinking by comparing theoretical views and the possibility of their application in legal and economic surroundings of the European Union, to master scientific methods for studying the relevant literature and legal sources, in accordance with the contemporary trends in the development of EU tax law as a scientific discipline. | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| The notion and levels of tax harmonization in the EU. Harmonization in the domain of indirect taxes. Consumption taxation in the EU. Harmonization in the domain of direct taxes. Trends in the domain of harmonization of direct taxes. Income tax. Corporation income tax. Elimination of double taxation in the EU. Harmonization in the domain of tax cooperation. | | | | | | |
| **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** | 30 | | **Written examination** | | |  |
| **Practical teaching** |  | | **Oral examination** | | | 50 |
| **Teaching colloquia** | 20 (seminars) | | **OVERALL SUM** | | | 100 |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |