<table>
<tr><td rowspan="9">To be completed by Course Team</td><td colspan="4">Module name : Option lectures</td><td colspan="2">Module code:</td></tr>
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Module name : **Option lectures**					Module code:	
Course name: **Taxes**					Course code:	
Faculty: The **Institute of Economics**						
Field of study: **Economy**						
Mode of study : **fulltime**			Learning profile: **practical**		Speciality:	
Year/ semester: **I/I**			Module/ course status: **optional**		Module/ course language: **english**	
Type of classes	lecture	lessons	lab	project	tutorial	other (please specify)
Course load	**30**	**0**				

Module/ course coordinator	Dr Edvard Juchnevic
Lecturer	Dr Edvard Juchnevic
Module/ course objectives	The module aims to explore basic principles of Tax Law and Taxation
Entry requirements	Good command of English language.

LEARNING OUTCOME		
No.	LEARNING OUTCOME DESCRIPTION	Learning outcome reference
01	The student lists the basic institutions of tax law;	K1P_W03 K1P_W04 K1P_W18
02	Can name and explain main differences of various tax systems and legal structures of selected taxes;	K1P_W05 K1P_W09 K1P_W12
03	Explain basic principles of tax law and taxation; knows and is able to present examples of tax planning.	K1P_W04
04	after the course students will be skilled in analyzing of legal acts connected with taxation;	K1P_U07 K1P_U23
05	will be able to use the knowledge of tax law from the perspective as a taxpayer and tax office employee.	K1P_U20 K1P_U21
06	can use the knowledge of tax planning in business.	K1P_U05
07	during the course students will develop their skills in cooperation with each other during the group works and problem solving tasks;	K1P_K01 K1P_K02 K1P_K03
08	also students will be able to take an active part in discussions on topics related to tax law and taxation;	K1P_K06
09	accept different views in solving problems related to taxation.	K1P_K16

CURRICULUM CONTENTS
Lecture
Principles of taxation; Tax legislative process; Legal framework for taxation; Law of tax administration and procedure; Tax jurisdiction; Value-Added Tax; Excises; Tax on land and buildings; Taxation of wealth; Individual income tax; Taxation of income from business and investment; International aspects of income tax
Tutorials

Lab
Project

Basic literature	A.1. Used during lectures V. Thuronyi, Tax Law Design and Drafting, Springer, 1 edition (February 9, 2000) A.2. To be used independently Taxation of International Transactions: Materials, Texts And Problems, 4th (American Casebook) [Hardcover] Charles H. Gustafson (Author), Robert J. Peroni (Author), Richard C. Pugh (Author) West; 4 edition (December 23, 2010)
Additional literature	1. P. Harris, Income Tax in Common Law Jurisdictions, University of Cambridge 2006. 2. International Taxation of Permanent Establishments: Principles and Policy (Cambridge Tax Law Series) [Hardcover] Michael Kobetsky (Author) Cambridge University Press; 1 edition (October 31, 2011) 3. International Commercial Tax (Cambridge Tax Law Series) [Hardcover] Peter Harris (Author), David Oliver (Author) Cambridge University Press; 1 edition (September 6, 2010) 4. Global E-Business Law & Taxation [Hardcover]Ana D. Penn (Editor), Martha L. Arias (Editor) Oxford University Press, USA (April 16, 2009) 5. The International Tax Law Concept of Dividend (Series on International Taxation) [Hardcover] Marjaana Helminen (Author)

Teaching methods	Lecture, seminar lecture, lecture with multimedia presentation on-line classes/ blended learning	
Assessment method		Learning outcome number
Multimedia presentation		01-09
Solving case studies		01-09
Course assessment and examination		01-09
Form and terms of an exam	Written exam: written statement; Oral exam; multiple choice test; Solving case studies	

STUDENT WORKLOAD	
	Number of hours
Participation in lectures	**30**
Independent study of lecture topics	**40**
Participation in tutorials, labs, projects and seminars	**0**
Independent preparation for tutorials*	**0**
Preparation of projects/essays/etc.*	**15**
Preparation/ independent study for exams	**20**
Participation during consultation hours	**0,1**
Other	**0**
TOTAL student workload in hours	**105**
Number of ECTS credit per course unit	**4**
Number of ECTS credit associated with practical classes	**0,6**
Number of ECTS for classes that require direct participation of professors	**1,2**