

Level of studies: Doctoral Academic Studies		
Course Title: TAX SYSTEM OF THE REPUBLIC OF SERBIA		
Lecturers: prof. dr Dejan Popović, prof. dr Gordana Ilić-Popov		
Course status: elective – mandatory for the narrower scientific field of Public finance and Financial law		
ECTS points: 10		
Condition: Preliminary application of doctoral dissertation topic from the narrower scientific field - Public finance and Financial law or from related narrower scientific field.		
Course objective: The objective of the course is for the candidate to extend and deepen the knowledge on public revenues that exist in the Republic of Serbia, and in particular on all current direct and indirect taxes, which are provided for in Serbian tax legislation and which provide budget revenues.		
Course outcome: The candidate should reach such a level of knowledge and skills that allows him/her to independently, critically and analytically consider the existing legal solutions in the tax laws of the Republic of Serbia, comparing them with the solutions of other countries, and to independently undertake original scientific research.		
Course content: The subject is focused on the following areas: Personal income tax; Corporate income tax; Property Tax; Tax on inheritance and gift; Property transfer tax; Value added tax; Excises; Taxes on the use, holding and carrying of goods; Tax on non-life insurance premiums; Comparative tax systems		
Recommended literature: Dejan Popović, <i>Poresko pravo</i> , Pravni fakultet Univerziteta u Beogradu, Belgrade 2017 – Posebni deo; European Tax Handbook 2010, IBFD, Amsterdam 2011; Central/Eastern Europe: Taxation and Investments (Corporate and Individual), Guide V, IBFD, Amsterdam 2012 (on-line publication); Cedric Sandford, <i>Why Tax Systems Differ</i> , Fiscal Publications, Perrymead 2000; Hugh J. Ault, Brian J. Arnold, <i>Comparative Income Taxation. A Structural Analysis</i> , Kluwer, Den Haag 2010; Sylvain R. F. Plasschaert, <i>Schedular, Global and Dualistic Patterns of Income Taxation</i> , IBFD, Amsterdam 1988; Michael Keen et al., <i>Flat Taxes: Principles and Evidence</i> , WP/06/218, IMF, Washington, D. C. 2006; Taxing Profits in a Global Economy, OECD, Paris 1991; <i>Tax Law Design and Drafting</i> , ed. by Victor Thuronyi, IMF, Washington, D. C., Vol I: 1996; Vol. II: 1998; Alan A. Tait, <i>Value Added Tax</i> , International Monetary Fund, Washington, D. C. 1988; Victor Thuronyi, <i>Comparative Tax Law</i> , Kluwer, The Hague, 2003; Consumption Tax Trends, OECD, Paris 2008.		
Number of active classes	Lectures: 75	Study research work:
Teaching methods: lectures, consultations.		
Grading (maximum score 100)		
Activities during the semester: 30 points		
Oral exam: 70 points		