

Level of studies: Doctoral Academic Studies		
Course Title: TAX LAW		
Lecturer or lecturers: prof. dr Dejan Popović, prof. dr Gordana Ilić-Popov		
Status of the course: mandatory for: 1) Narrower scientific field of Public finance and Financial law 2) Narrower scientific field of Commercial law		
ECTS points: 10		
Condition:		
Course objective: The objective of the course is for the candidate to extend and deepen the knowledge of Tax law as well as detailed analysis of the basic institutes and phenomena in this field considering their application in practice both from the state's viewpoint and from the position of taxpayers. The candidate should be aware that most of our decisions and choices, not only in business, but also in private life, have certain fiscal implications, because taxes are the most important form of public revenue for each state, which remains within the strict frame of the constitutional principle of the rule of law.		
Course outcome: The candidate should reach such a level of knowledge and skills that allows him/her to independently critically examine all legal aspects of taxation and to undertake original scientific research independently.		
Course content: The subject covers several areas - thematic units: Disintegration of Financial law and the genesis of Tax law; Different understandings of the relationship of Tax law towards Public finance; Public revenues; Legality and taxation; Interpretation of tax laws; Tax avoidance and tax evasion and anti-evasion measures; Constitutional limitations of the state tax authorities; Tax legal relationship; Obligations of taxpayers; Rights of taxpayers and their protection; Control mechanisms of tax authorities; Legal assistance and cooperation in tax matters; Basic tax elements; International Tax Law.		
Recommended literature Dejan Popović, <i>Poresko pravo</i> , Pravni fakultet Univerziteta u Beogradu, Belgrade 2017 - opšti deo; <i>Pravni i računovodstveni aspekti poreskog savetovanja</i> , urednik Gordana Ilić-Popov, Pravni fakultet Univerziteta u Beogradu, Belgrade 2012; <i>International Tax Glossary, IBFD</i> , Amsterdam 1988; <i>The Principle of Equality in European Taxation</i> , ed. by Gerard T. K. Meussen, Kluwer, London 1999; <i>Tax Law Design and Drafting</i> , ed. by Victor Thuronyi, IMF, Washington, D. C., Vol I: 1996; Vol. II: 1998; Victor Thuronyi, <i>Comparative Tax Law</i> , Kluwer, The Hague, 2003; Dieter Birk, <i>Steuerrecht</i> , C.F. Muller Verlag, Heidelberg 2004; Luigi Rastello, <i>Diritto tributario. Principi generali</i> , CEDAM, Padova 1994; Klaus Tipke, <i>Die Steuerrechtsordnung</i> , Band I, Verlag Dr. Otto Schmidt, Köln 1993; Arnold A. Knechtle, <i>Basic Problems in International Fiscal Law</i> , Kluwer, Deventer 1979.		
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		