

Program: Master Academic Studies				
Course title (English): PUBLIC FINANCES AND TAX LAW				
Lecturers: Prof. Dr. Dejan Popović, Prof. Dr. Gordana Ilić-Popov, Doc. Dr. Miloš Milošević, Doc. Dr. Svetislav V. Kostić				
Course status: mandatory – Law and economics module				
ECTS points: 20				
Prerequisites: /				
Course objectives: The course is intended to provide students with the in-depth knowledge on certain questions from the fields of tax law, as well as public finances. On the one hand, the students learn about the legal principles on which this branch of law is built, which stem from the rule of law and which are formed in comparative constitutional solutions of democratic states, as well about their application in practice of constitutional and other courts. Additionally, students will learn through examples of positive tax legislation, on the manner of functioning of tax law relationship, being a solid foundation on which tax law is based. On the other hand, the course equips students with knowledge on the theory of public finances and external effects, as well as on budget, in terms of not only one of the main institutions of public finances, but also as a legal-accounting act in which public expenditures and public revenues are disclosed.				
Course outcome: After the completion of the course, students will be able to critically contemplate the most important questions from the field of public finances and tax law. They will be able to adequately bring into connection two institutions of public finances – public revenues and public expenditures, with the aim of securing the functioning of the state, through the third institution – budget and the comprehension of its significance in democratic legal states. Above all that, students will gain insight in the role of bilateral treaties for the avoidance of double taxation of income and capital with respect to conflicts of different tax jurisdictions, occurring when national borders become too narrow of a frame for the conduct of economic activities and when, thanks to unrestricted movement of goods, services, labor, and capital, economies of different countries increasingly intertwine, causing certain tax implications, as well.				
Course content: The course encompasses several thematic lecturing units, specifically: The principles of equality and legality in tax law; Taxpayers' rights and their protection; The tax law relationship; Conflicts of tax jurisdictions and bilateral treaties for the avoidance of double taxation; Permanent Establishment principle in international taxation; Basics of international tax planning; VAT abuse; Public finances (notion, function and the public goods theory); Managing public expenditures.				
Literature: Dejan Popović, <i>Poresko pravo</i> , Pravni fakultet Univerziteta u Belgradeu, Belgrade 2017 (selected parts); Dejan Popović, Gordana Ilić-Popov, <i>Jednakost građana u poreskom pravu</i> , Godišnjak Pravnog fakulteta Univerziteta u Banjoj Luci, Banja Luka, br. 33/2011; Harvey S. Rosen, Ted Gayer, <i>Javne finansije</i> , Ekonomski fakultet Univerziteta u Belgradeu, Belgrade 2009 (translated to Serbian); Božidar Raičević, <i>Javne finansije</i> , Ekonomski fakultet Univerziteta u Belgradeu, Belgrade 2005; Jovan Lovčević, <i>Institucije javnih finansija</i> , Službeni list SRJ, Belgrade 1993; <i>Managing Public Expenditure</i> , ed. by Richard Allen and Daniel Tommasi, OECD, Paris 2001.				
Number of active lecturing classes				Other classes
Lectures: 30	Practice:	Other methods of lecturing:	Study research:	
Lecturing methods: lectures, consultations				
Grading (maximum number of points 100)				
Pre-exam obligations	points	Final exam		points
interactive activities	20	written exam		
practical lecturing		oral exam		60
test(s)			
seminar(s)	20			