

Program: Undergraduate Academic Studies			
Course title: TAX LAW			
Lecturers: Prof. Dr. Dejan Popović, Prof. Dr. Gordana Ilić-Popov, Doc. Dr. Miloš Milošević. Doc. Dr. Svetislav V. Kostić			
Course status: mandatory			
ECTS points: 8			
Prerequisites: /			
Course objectives: After the completion of the course, students will: gain the knowledge on important institutions, categories and phenomena from the field of tax law; comprehend the substance of tax law relationship, which is at the center of tax law; learn about all the phases of the tax procedure – from tax assessment, through collection of taxes to tax audit; master tax terminology; develop reasoning in tax matters and comprehend the meaning and importance of tax planning; be ready to apply basic tax law principles to facts of the specific case; learn to interpret tax legislation provisions; be able to fill-in the forms of tax returns for various taxes; learn about comparative tax solutions, as well as basic elements of tax law of the European Union; develop ability for critical analysis of the positive tax system in Serbia; comprehend tax law as one of the bases of European integrations and harmonization of national law with the law of the European Union.			
Course outcome: After successfully completing the course, students will be able to critically analyze and apply tax legislation. Additionally, students will gain knowledge necessary in order to perceive and critically analyze tax regulation in the course of European integration process, as well as in the process of harmonization of the law of the Republic of Serbia in the field of taxation, with the law of the European Union.			
Course content: Course encompasses several teaching units, specifically: Tax law as a part of the legal system; Principles of tax law; Public revenues (notion and types); Traditional and contemporary classifications of taxes; The tax liability relationship (occurrence, pawning and ceasing of tax liability, maturity and extinction of the tax debt), The tax assessment relationship (obligation to act in a certain way, obligation to omit something, obligation to tolerate); Basic elements of the legal definition of a tax (taxpayer, taxable event, taxable base, tax rate and tax reliefs); The conflict of tax jurisdictions; Models of income taxation and personal income tax; Corporate income tax; Property tax; Tax on inheritance and gifts; Transfer tax; Value Added Tax; Excises; Taxes on the use, carrying and holding of certain goods; Customs; Social security contributions, Fees.			
Literature: Mandatory: Dejan Popović, <i>Poresko pravo</i> , Pravni fakultet Univerziteta u Beogradu, Belgrade 2017. Additional: Dejan Popović, Stevan Aleksić, <i>Primena Zakona o porezu na dodatu vrednost</i> , Cegos in, Belgrade 2006; Gordana Ilić-Popov, <i>Komentar Zakona o PDV i podzakonskih akata u Srbiji</i> Ilić-Popov, <i>Komentar Zakona o PDV i podzakonskih akata u Srbiji</i> , Poslovni zbornik, Belgrade 2005; Boris Begović, Gordana Ilić-Popov, Boško Mijatović, Dejan Popović, <i>Reforma poreskog sistema</i> , CLDS, Belgrade 2003; Boris Begović, Milica Bisić, Gordana Ilić-Popov, Boško Mijatović, Dejan Popović, <i>Reforma poreskog sistema (2)</i> , CLDS, Belgrade 2004.			
Number of active lecturing classes			Other classes
Lectures: 60	Practice: 30	Other methods of lecturing: Study research:	
Lecturing methods: lectures, consultations			
Grading (maximum score 100)			
Pre-exam obligations	points	Final exam	points
interactive activities	10	written exam	
practical lecturing	10	oral exam	60
test(s)	10	
seminar(s)	10		