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|  | **UNIVERSITY OF EAST SARAJEVO**Faculty of Law |  |
| ***Study program: Law*** |
| First cycle of study | III study year |
| **Full subject name** | SPECIAL PUBLIC FINANCE LAW |
| **Department** | Department of Legal and Economic Science – Faculty of Law |
| **Course code** | **Course status** | **Semester** | **ECTS** |
| PF-1-5-041 | Obligatory | IV | 5 |
| **Teacher/s** | Assistant Professor Đorđe Marilović, LL. D. |
| **Associate/s** | / |
| **The number of teaching hours/ teaching****workload (per week)** | **Individual student workload (in semester****hours)** | **Coefficient of student****workload So1** |
| **L** | **E** | **SP** | **L** | **E** | **SP** | **So** |
| 2 | 1 | 0 | 51.9 | 25.95 | 0 | 1,73 |
| 45 | 77.85h |
| 122.85 h |
| **Learning outcomes** | 1. After succesfully attending this course, the student will be able to demonstrate special legal knowledge and understanding of concepts and institutions of public finance law in the legal systems of the Republic of Srpska and Bosnia and Herzegovina, including positive law and the basics of the development of the budget, treasury and tax systems of the Republic of Srpska, customs and tax systems in BiH, budget system and borrowing by BiH institutions, as well as the relations of these systems with each other and with foreign tax systems. The student knows the most important competencies and types and basic characteristics of legal procedures in the field of public finance law, especially tax procedures, budget procedures and procedures related to public debt and guarantees. The acquired knowledge represents the deepening and building of general knowledge in public finance and general public finance law.
2. The skills that the student acquires by mastering this course are contained in the fact that the student:

a) can transfer theoretical knowledge into practice and is capable of solving various cases and drafting legal acts in the field of public finance law, forming and supporting arguments and solving problems in drafting and the application of regulations from the field of public finance law, b) can apply different methods of interpretation for the interpretation of legal texts concerning public finance law; c) has the possibility of effective oral and written research and communication related to financial and legal issues, g) has the ability to conduct basic scientific research and find legal resources, d) can think socially responsibly and look at the development of public finance law institutes in society with a critical eye.1. After completing the pre-exam and exam obligations, the student will acquire: a) professional competences - the student is able to collect and interpret appropriate data related to public finances and public finance law, based on which he/she will be able to discuss the relevant social, scientific and professional issues, and b) personal competences - the student possesses learning skills in the subject of public finance and public finance law, with a high degree of independence and academic skills and properties necessary for research work, which is the basis for further orientation and lifelong learning in this area. The student has gained confidence in professional communication and cooperation appropriate for employment or further study related to the subject of public finance and public finance law.
2. By mastering this subject, the student will be qualified for further professional and scientific training in:

a) narrower areas within special public finance law, such as tax law, budget law, state accounting, b) international tax law, c) environmental law and other disciplines whose predominant or particularly important factor is of a fiscal and financial legal character. |
| **Preconditions** | In order to take the exam, student has to previously pass the exam in the subject Economic Policy andEuropean Integration. |
| **Teaching methods** | Verbal-textual and illustrative-demonstrational method, of which in particular the method of oral presentation, the method of conversation, the method of illustrative works, the method of reading and working on the text, the method of written works and the method of demonstrations.This includes: lectures, teaching-auditory exercises, colloquies, written assignment, case studies, analysis of statutory, by-law and individual legal acts. |

1 Coefficient of student load S o is calculated as follows :

1. for study programs that do not lead to licensing: S o = (total load in the semester for all subjects 900 h - total teaching load P+V in the semester for all subjects h)/ total teaching load P+V in the semester for all subjects h = . View the content of the form and the explanation.
2. for study programs leading to licensing, it is necessary to use the content of the form and the explanation.

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| **Course content by week** | 1. The concept of public finance law as a system of legal rules and norms.
2. Origin, development and sources of tax law of the Republic of Srpska.
3. Taxation of income under the law of the Republic of Srpska.
4. Taxation of property under the law of the Republic of Srpska.
5. Non-tax public revenues in the law of the Republic of Srpska.
6. Tax Administration of the Republic of Srpska.
7. Tax procedure in the Republic of Srpska.
8. Concept, significance and legal nature of electronic records and electronic signatures in the tax procedure.
9. The budget system of the Republic of Srpska.
10. Public credit and public debt in the Republic of Srpska.
11. System of indirect taxation in Bosnia and Herzegovina - origin, basic features, authorities.
12. Value added tax.
13. Financing of the Institutions of Bosnia and Herzegovina.
14. Relations between budgetary and fiscal policies in Bosnia and Herzegovina.
15. Avoidance of double taxation in the area of income tax and property tax.
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| **Compulsory literature** |
| **Author/s** | **Publication title, publisher** | **Year** | **Pages (From-To)** |
| David W. Williams, GeoffreyMorse | *Principles of tax law*, Sweet & Maxwell | 2008 | 1-476 |
| **Additional literature** |
| Author/s | **Publication title, publisher** | **Year** | **Pages (From-To)** |
| Paul L. Posner, Chung-KeunPark | “Role of the Legislature in the Budget Process”, *OECD**Journal on Budgeting*, Volume 7 Issue 3 | 2007 | 1-26 |
| Victor Thuronyi | *Comparative Tax Law*, Kluwer Law International | 2003 | 1-352 |
| Milena Radonjić , Jovan Đurašković, Milivoje Radović, Julija Cerovic Smolovic | “Public Debt Dynamics in the Western Balkans: Do Social Expenditures and EconomicGrowth Matter?” Revija za socijalnu politiku, Vol. 27No. 1 | 2020 | 55-81 |
| Mihaela Tofan | *Tax Avoidance and European Law Redesigning**Sovereignty Through Multilateral Regulation*, Routledge | 2022 | 1-105 |
|  | “Fundamental principles of taxation”, in *Addressing the Tax Challenges of the Digital Economy*, OECDPublishing, Paris | 2014 | 29-50 |
| Branka Topić-Pavković | “Characteristics of Value Added Tax in Bosnia and Herzegovina”. *Mediterranean Journal of Social**Sciences*, 6(2 S2) | 2015 | 79-85 |
| Đorđe Marilović | “Joint audits from Bosnia and Herzegovina’s perspective: Should domestic relationsbe arranged first?”, Collection of Papers “Controversies of The contemporary Law“ Vol. III,Faculty of Law, University of East Sarajevo | 2022 | 409–439 |
| Ian Lienert | “Who Controls the Budget:The Legislature or the Executive?”, International Monetary Fund, WP/05/115 | 2005 | 1-25 |
| **Student responsibilities, types of student assessment and grading** | **Grading policy** | **Points** | **Percentage** |
| Pre-exam obligations |
| Lecture activities | 10 | 10% |
| Practice – exercises | 10 | 10% |
| Colloquy 1 | 10 | 10% |
| Colloquy 2 | 10 | 10% |
| Written assignment | 10 | 10% |
| – | – | – |
| Final exam |
| final oral exam | 50 | 50% |
| IN TOTAL | 100 | 100 % |
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| **Date of****certification** | 21.12.2021. |