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|  | **UNIVERSITY OF EAST SARAJEVO**Faculty of Law |  |
| ***Study program: Law*** |
| Second cycle of study | I study year |
| **Full subject name** | TAX LAW |
| **Department** | Department of Legal and Economic Science  |
| **Course code** | **Course status** | **Semester** | **ECTS** |
| PF-2-18 | Elective | I (IX) or II (X) | 10 |
| **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** |
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| **Learning outcomes** | Upon completion of the course, the student will acquire in-depth knowledge of: a) the principles of tax law derived from the constitutional principle of the rule of law (the principle of equality and the principle of legality) and the institutes of tax law; b) the legal nature of the tax relation; v) tax procedure and the basis of various procedures directly related to taxation; g) the conflict of tax laws, the concept of double taxation and the measures and methods of its elimination; d) environmental taxes; and f) tax systems and financial relations in BiH. By mastering the course, the student will acquire the skills to: a) apply advanced methods of acquiring knowledge and applied, primarily legal, research in the field of tax law; and b) interpret and apply legal regulations and international instruments in the field of tax law. Through this subject, the student acquires professional competences of critical analysis and application of tax regulations, andpersonal competences of independent learning and improvement in the field of tax law and financial law in general, which enables lifelong learning or further academic improvement. |
| **Preconditions** | No preconditions. |
| **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. |
| **Course content by week** | 1. Equality and legality in tax law.
2. Tax legal relation: Term; Participants;
3. Property dimension of taxation; Administrative dimension of taxation.
4. Legal description of the tax situation: Subject of taxation; Taxpayer and other tax debtors;
5. Tax base; Tax rate; Tax credits and exemptions.
6. Double (legal) taxation: Concept and causes of double taxation;
7. Collision norms, methods and measures for prevention (elimination) of double taxation.
8. Environmental taxes: Theory of public goods and environmental externalities;
9. Basic concepts of environmental taxation;
10. Choice of environmental policy instruments: administrative or economic instruments;
11. Public goods user charges.
12. Basic characteristics and relations of tax systems in Bosnia and Herzegovina.
13. Tax system of the Republic of Srpska.
14. System of indirect taxation in Bosnia and Herzegovina.
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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)** |
| Brian J. Arnold | *International Tax Primer*, Kluwer Law International | 2019 |  |
| Victor Thuronyi | *Comparative Tax Law*, Kluwer Law International | 2003 | 1-352 |

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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| 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*, OECD Publishing, Paris | 2014 | 29-50 |
| Branka Topić-Pavković | “Characteristics of Value Added Tax in Bosnia andHerzegovina”. *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 |
| Đorđe Marilović | „Relationship Between Tax Systems in Bosnia and Herzegovina“, *Collection of Papers**“Constitutionalization of Bosnia and Herzegovina”*, Faculty of Law, University of East Sarajevo, EastSarajevo | 2021 |  |
| Alexander Rust, ClaireMicheau (Eds.) | *State Aid and Tax Law*, Kluwer Law International | 2013 |  |
| Katia Caldari and Fabio Masini | “*Pigouvian versus Marshallian tax: market failure, public intervention and the problem of externalities*”, European Journal of the History ofEconomic Thought 18(5) | 2011 | 715-732 |
| Victor Thuronyi | *Tax Law Design and Drafting*, Kluwer Law International | 2000 |  |
| Robert W. McGee (ed.) | *Taxation and Public Finance in Transition and Developing**Economies*, Springer | 2008 | 3-65 |
| **Student responsibilities, types of student assessment and grading** | **Grading policy** | **Points** | **Percentage** |
| Pre-exam obligations |
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| IN TOTAL | 100 | 100 % |
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| **Date of****certification** | 21.12.2021. |