



UNIVERSITY OF NIŠ

Course Unit Descriptor

Faculty

Faculty of Law

GENERAL INFORMATION

Study program

Master Academic Law Study Program (LLM Degree in Internal Affairs)

Study Module (if applicable)

Internal Affairs

Course title

Tax Delicts

Level of study

Bachelor Master's Doctoral

Type of course

Obligatory Elective

Semester

Autumn Spring

Year of study

1st year of master studies

Number of ECTS allocated

7 (seven)

Name of lecturer/lecturers

Prof. Mileva Andjelković, LL.D., Full Professor
Prof. Marina Dimitrijević, LL.D., Associate Professor

Teaching mode

Lectures Group tutorials Individual tutorials
 Laboratory work Project work Seminar
 Distance learning Blended learning Other

PURPOSE AND OVERVIEW (max. 5 sentences)

The course is aimed at introducing the students with the phenomenon of tax delicts, in order to understand the specific legal nature and forms of these offences, as well as the factors that give rise to the occurrence of tax delicts in the contemporary society, and to acquire in-depth knowledge about the measures, mechanisms and procedures which can be used to reduce the extent of tax delicts and to improve tax discipline of taxpayers.

SYLLABUS (brief outline and summary of topics, max. 10 sentences)

Modes of behaviour of taxpayers in the area of tax compliance and the factors which determine such behaviour. Notion and types of tax evasion. International tax evasion. Consequences of tax evasion. The policy of suppressing tax evasion (prevention measures and repressive measures). Fighting illegitimate legal tax evasion. Comprehensiveness of anti-evasive strategy. Key subjects in the field of the prevention of tax evasion. Tax delicts (tax violations and tax criminal offences) in Serbia.

LANGUAGE OF INSTRUCTION

Serbian (complete course) English (complete course) Other _____ (complete course)

Serbian with English mentoring Serbian with other mentoring _____

ASSESSMENT METHODS AND CRITERIA

Pre exam duties	Points	Final exam	points
Activity during lectures	15	Written examination	6
Practical teaching	15	Oral examination	50
Teaching colloquia	8 + 6 (seminars)	OVERALL SUM	100

***Final examination mark is formed in accordance with the Institutional documents**