



UNIVERSITY OF NIŠ

Course Unit Descriptor

Faculty

Faculty of Law

GENERAL INFORMATION

Study program

Undergraduate Academic Law Study Program (LL.B. degree-240 ECTS)

Study Module (if applicable)

Course title

Tax Law

Level of study

Bachelor Master's Doctoral

Type of course

Obligatory Elective

Semester

Autumn Spring

Year of study

3rd year of undergraduate studies

Number of ECTS allocated

6(six)

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)

Aims: to acquire knowledge about all essential institutes, categories and phenomena of the tax system of Serbia; to introduce students to all stages of tax procedure and acquire relevant tax terminology; to train students to interpret tax regulations and fill out tax application forms; to develop abilities for critical analysis of positive tax legislation of Serbia; to acquire broader knowledge as a preparation for tax consulting.

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

Tax law (notion, subject, sources and relation with other branches of law). Tax reform in Serbia. Tax administration in Serbia. Structure of the tax system of Serbia (income tax, corporation income tax, value added tax, excises, taxes on property). Local public incomes. Tax procedure in Serbia (notion, principles, participants, stages and legal means in the tax procedure). Rights and obligations (legal status) of tax payers in Serbia. 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