

General Information			
<b>Course name:</b>	<b>Tax Law</b>	<b>ECTS Credits</b>	<b>5</b>
		<b>Semester</b>	<b>winter</b>
<b>Aims</b>			
<p>During graduating the subject student should obtain knowledges about the constitutional base of the tax law, about the main characteristic features of the tax duty, about the typical tax system in european countries and about the tax regulation in EU law.</p>			
<b>Contents</b>			
<ul style="list-style-type: none"> <li>- introduction in tax law (constitutional principles, sources of tax law)</li> <li>- value added tax</li> <li>- excese duties (consumer taxes)</li> <li>- income tax (problem of double taxation)</li> <li>- local taxes (especially real estate tax),</li> <li>- state and local fees</li> <li>- the bases of tax proceeding</li> </ul>			
<b>Evaluation</b>			
<ol style="list-style-type: none"> <li>1. Preparing paper on selected problem of interpretation individual norms of tax law</li> <li>2. Exam</li> </ol>			
<b>Bibliography</b>			
<p><b>Compulsory:</b> Terra, Ben J. M. – Wattel, Peter J.: European Tax Law, the 4th ed., Kluwer Law International, 2005</p>			
<p><b>Recommended:</b> Tipke, K, Lang. J. und Koll.: Steuerrecht. 21. Auflage. Verlag dr. Otto Schmidt, Köln, 2012</p>			