

DESCRIPTION OF THE COURSE

GENERAL INFORMATION		
Course Holder	mr. sc. Miljenko Javorović	
The name of the college	Tax Law and Tax Procedures	
Study program	Graduate Studies	
Status of the College	Mandatory	
Year	2 nd Year	
Point value and method of teaching	ECTS coefficient of student workload	6
	Number of hours (P+V+S)	28+28+0

DESCRIPTION OF THE COURSE
1.1. Objectives of the course
<p>a) <i>General competencies:</i></p> <ul style="list-style-type: none"> - <i>Knowledge of tax terminology.</i> - <i>Knowledge and role in the tax procedure</i> - <i>Understanding of the basic constitutional starting points and legal institutes of tax law</i> <p>(b) <i>Specific competencies:</i></p> <ul style="list-style-type: none"> - <i>Substantive and procedural tax law</i> - <i>Understanding and drafting tax acts</i> - <i>independent resolution of tax and legal issues</i>

1.2. Requirements for enrolment in the course

1.3. Expected learning outcomes for the course

I1	<i>To connect the basic concepts, principles, sources of tax law with other branches of law</i>
I2	<i>Describe the tax-legal and tax-debt relationship and the basic institutes of tax law in determining the tax liability</i>
I3	<i>Describe the implementation of the tax audit procedure and the procedure for determining the tax liability</i>
I4	<i>Analyze the implementation of enforcement proceedings and forced tax collection and the practical implications of the institute of tax statute of limitations and the impossibility of collecting tax debt</i>
I5	<i>Analyze the content of legal remedies in procedures for determining tax liability, characteristics of tax offenses and tax crimes</i>
I6	<i>Interpret the provisions of regulations on administrative disputes and administrative cooperation that apply in tax matters</i>

1.4. Course content

<i>Introduction - The Place of General Tax Law in the Tax System</i>	<i>The reason for the adoption of the OPZ as a special regulation regulating the tax procedure within the administrative procedure</i>
	<i>The relationship of tax law with other branches of law</i>
	<i>Basic principles of the tax procedure</i>
<i>Tax-legal and tax-debt relationship</i>	<i>The relationship between the tax authority and the taxpayer, the realization of mutual rights and obligations</i>
<i>Liability of business managers</i>	<i>The responsibility of the members of the management board, the responsibility of the representatives. Guarantee in tax proceedings</i>
<i>Territorial specificity of the taxpayer</i>	<i>How to determine which jurisdiction has jurisdiction over a taxpayer natural or legal person</i>
	<i>Entrepreneur and economic unit</i>

General procedural provisions	Territorial and substantive jurisdiction of the tax authorities			
Establishing the facts and adopting a tax act	How the facts are established in tax proceedings			
	Adoption of an act in tax proceedings			
Tax Audit	The concept of tax audit as a special type of administrative supervision			
	Normative framework for conducting tax audits			
	Admissibility of a tax audit and authorized persons who can conduct it			
	Subject matter of supervision and notice of supervision			
	Course of tax audit, adoption of minutes and decisions			
	The Institute of Tax Settlement and the Institute of Special Taxpayer Status			
1.5. Types of teaching (put x)		<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> Distance education <input type="checkbox"/> Field Teaching	<input type="checkbox"/> Independent tasks <input type="checkbox"/> Multimedia & Network <input type="checkbox"/> laboratory <input type="checkbox"/> Mentoring work <input type="checkbox"/> Other _____	
1.6. Student obligations				
<p>The obligations of students are prescribed in detail by the Statute, Study Regulations, and Student Obligations Guidelines. The key obligations of students are:</p> <p>ATTENDANCE AT CLASSES: students are obliged to attend classes, actively follow lectures and exercises, and participate constructively in classes, and in order to acquire the right to take the exam, it is necessary to attend classes in the percentages prescribed by the Study Regulations. For each student, their presence in class is recorded through the Infoeduka digital office system. The minimum obligations are;</p> <ul style="list-style-type: none"> • Full-time students must attend at least 70% of the total number of classes to be eligible to sign. • Part-time students need to attend at least 50% of the total number of classes to be eligible to sign. 				

PASSING EXAMS: in order to achieve a positive grade in the subject, it is necessary to achieve at least 54 points in the subject, but also at least 50% of points for each learning outcome. The method of taking the exam is described in more detail in the item Assessment and evaluation of students' work during classes and at the final exam.

**FINAL EXAM – a student who has not met the conditions for passing the exam during the continuous examination of knowledge (has achieved a total of at least 54 points in the course and has met the lower point threshold of adoption of each learning outcome, i.e. a minimum of 50% of the points of each learning outcome), may take the learning outcomes of the course at the final exam.*

WRITTEN EXAM: the student is obliged to take a written exam that verifies the acquisition of theoretical knowledge and its practical application in the field of tax law and tax legal relations.

**CONTINUOUS EXAMINATION: for more efficient progress of students in class, continuous examinations of knowledge (2 intermediate exams) are carried out. In this way, students acquire smaller teaching units and master the subject material more easily.*

1.7. Student Work Tracking (Add X to the appropriate tracking format)

Attending classes	x	Teaching activity		Seminar paper		Experimental work	
Written exam	x	Oral exam		Essay		Research	
Project		Continuous Knowledge Assessment		Report		Practical work	
Portfolio							

1.8. Assessment and evaluation of students' work during classes and at the final exam

Evaluation and evaluation of students' work during classes and at the final exam is carried out on the basis of the Regulations on Studying of the EFFECTUS University of Applied Sciences. Allocation of points according to the forms of student work monitoring:

	Attending classes	Written exam	Altogethe r
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I1		16	16
I2		16	16
I3		16	16
I4		16	16
I5		16	16
I6		16	16
OUT OF OUTCOME	4		4
ALTOGETHER	4	96	100

Linking learning outcomes, teaching methods and knowledge assessment methods:

Forms of monitoring	Learning outcomes	Teaching method	Knowledge assessment method	Maximum number of points
<i>Attending classes</i>	<i>Outcomes 1-6</i>	<i>Lectures and exercises</i>	<i>Record Lists</i>	<i>4</i>



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Written exam	<i>OUTCOME 1</i> <i>To connect the basic concepts, principles, sources of tax law with other branches of law</i>	<i>Lecture, asking questions, discussion</i>	<i>Essay Questions</i>	48	
Written exam	<i>OUTCOME 2</i> <i>Describe the tax-legal and tax-debt relationship and the basic institutes of tax law in determining the tax liability</i>	<i>Lecture, asking questions</i>	<i>Essay Questions</i>		
Written exam	<i>OUTCOME 3</i> <i>Describe the implementation of the tax audit procedure and the procedure for determining the tax liability</i>	<i>Lecture, asking questions</i>	<i>Essay Questions</i>		
Written exam	<i>OUTCOME 4</i> <i>Analyze the implementation of enforcement proceedings and forced tax collection and the practical implications of the institute of tax statute of limitations and the impossibility of collecting tax debt</i>	<i>Lecture, asking questions, guided training</i>	<i>Cases and open problems</i>	48	



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<i>Written exam</i>	<i>OUTCOME 5</i> <i>Analyze the content of legal remedies in procedures for determining tax liability, characteristics of tax offenses and tax crimes</i>	<i>Lecture, asking questions, discussion</i>	<i>Essay Questions</i>	
<i>Written exam</i>	<i>OUTCOME 6</i> <i>Interpret the provisions of regulations on administrative disputes and administrative cooperation that apply in tax matters</i>	<i>Lecture, asking questions, discussion</i>	<i>Essay Questions</i>	
<i>Altogether</i>	<i>/</i>	<i>/</i>	<i>/</i>	

<i>Type of student workload</i>	<i>Student Load Hours</i>	<i>ECTS credits</i>
Attending contact classes	56	1,86
Field Trips/Visits Outside the College	0	0
Independent study/research	34	1,14
Out-of-classroom preparation and preparation of seminars/presentations	0	0
Work on an out-of-classroom project assignment	0	0
Independent preparation for exams and exam time	60	2
Consultation activities	30	1
Other	0	0
ALTOGETHER	180	6

RATING:

In order to achieve a positive grade in the course, the student must cumulatively meet two conditions: achieve a total of at least 54 (fifty-four) points in the course and meet the lower point threshold for the adoption of each individual learning outcome, which is 50% of the total points of the learning outcomes.

Grades are calculated based on the following distribution of points:

SCORE	RATING
0,00 – 53,90	Insufficient (1)
54,00 – 64,90	Sufficient (2)
65,00 – 79,90	Good (3)
80,00 – 89,90	Very good (4)
90.00 and more	Excellent (5)

Grading is carried out in a transparent manner by collecting points. The course is evaluated with 100.00 points (with the possibility of achieving an additional 8 points on the Challenge learning outcome).

CHALLENGE LEARNING OUTCOME - the student has the opportunity to earn an additional maximum of 8 points through the Challenge learning outcome; The student independently chooses one of the activities proposed in the first lesson, and has the opportunity to independently propose an activity with which he wants to increase the number of points and, with the consent of the course holder, achieves them according to the criteria of the course. Points for the Challenge learning outcome are not distributed according to the learning outcomes, but the number achieved makes an additional number of points to the total number of points achieved according to the learning outcomes.

Before taking the final written exam, each student must meet the prescribed conditions, which primarily means that they have attended the % of classes determined by the Study Regulations and that they have received an electronically encrypted permission to take the exam.

1.9. Required reading and number of copies in relation to the number of students currently attending classes in the course

Title	Number of copies	Number of students
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1. Arbutina, Hrvoje; Rogić Lugarić, Tereza: <i>Basics of Tax Law</i> , Official Gazette April 2017.	5* *students receive compulsory literature in permanent ownership	60
1.10. Supplementary literature		
<ul style="list-style-type: none"> - <i>General Tax Act (Official Gazette 115/2016, 106/2018)</i> - <i>Act on Administrative Cooperation in the Field of Taxation (Official Gazette 115/2016, 130/2017, 106/2018)</i> - <i>General Administrative Procedure Act (Official Gazette 47/2009)</i> - <i>Administrative Disputes Act (Official Gazette 20/2010 to 29/2017)</i> 		
1.11. Means of quality monitoring that ensure the acquisition of output knowledge, skills and competences		
<ul style="list-style-type: none"> • analysis of exam results, achieved results, level of understanding and knowledge during exercises, practical tasks and group work, • conducting a survey among students, • Evaluation of the teacher, • achieved results and level of knowledge shown during the preparation and defense of the final thesis (students who choose the final/diploma thesis in this course), • Analysis of the Quality Center report and • Feedback from students who have already graduated and their employers on the usefulness of the content of this course in the performance of the work they do. 		