DESCRIPTION OF THE COLLEGE

GENERAL INFORMATION		
Course Holder	**mr. sc. Miljenko Javorović**	
Name of the College	**Tax Law and Tax Procedures**	
Study program	**Graduate Study**	
Status of the College	**Mandatory**	
Code	**MBA-PPPP-26**	
Year	**Year 2**	
Point value and method of teaching	**ECTS Student Workload Coefficient**	**6**
	Number of hours (P+H+S)	**28+28+0**

DESCRIPTION OF THE COLLEGE

1.1. *Objectives of the course*

a*) general competencies:*

- *Knowledge of tax terminology*
- *Knowledge and role in the tax process*
- *Understanding the basic constitutional starting points and legal institutes of tax law*

(a) Specific competencies:

- *Tax, substantive and procedural law*
- *Understanding and drafting tax acts*
- *Independent resolution of tax and legal issues*

1.2. *Requirements for enrolment in the course*

1.3. *Expected learning outcomes for the course*

I1	*Connect the basic concepts, principles, sources of tax law with other branches of law*
I2	*Describe the tax-legal and tax-debt relationship and the basic institutes of tax law in the determination of tax liability with the analysis of the digitalization of the Tax Administration and the e-Tax*
I3	*Describe the implementation of the tax inspection procedure and the tax liability determination procedure and related institutes.*
I4	*Analyze the implementation of enforcement proceedings and forced tax collection and practical implications the institute of tax statute of limitations and the inability to collect the tax debt and the analysis of the institute prevention of abuse of rights*

I5	*Analyze the content of legal remedies in tax liability procedures, characteristics tax offences and tax offences and analyse the role of the EPPO*
I6	*Interpret the provisions of the regulations on administrative disputes and administrative cooperation that apply in tax matters*

1.4. *The content of the course*

Introduction - the place of the General Tax Law in the tax system - basic principles	*The reason for the adoption of the OPZ as a special regulation that regulates tax procedure within the administrative procedure*
	The relationship between tax law and other branches of law
	Basic principles of the tax procedure
Tax-legal and tax-debt relationship	*Relationship between the tax authority and the taxpayer, mutual rights and obligations.*
Responsibility of persons running a business	*The responsibility of the members of the management board, the responsibility of the represe* *Guarantee in tax proceedings*
Local determination of the taxpayer	*How to Determine Which Jurisdiction Has Authority Over a Taxpayer A natural or legal person*
	Entrepreneur, economic unit and economic activity
General procedural provisions	*Territorial and substantive jurisdiction of the tax authorities*
Establishing the facts and adopting a tax act	*How are all the facts established in the tax procedure, analysis of electronic communication between the taxpayer and tax authority*
	Procedure for the adoption of acts and the preparation of tax records
Tax Supervision	*The concept of tax supervision as a special type of administrative supervision*
	Normative framework for conducting tax supervision
	Admissibility of tax supervision and authorized persons the subject matter of the inspection and the notification of the inspection
	Payment of established tax and interest liabilities
	The course of tax audits, the adoption of minutes and decisions
	The Institute of Tax Settlement and the Institute of Special Status of the taxpayer
	The concept of enforcement and the normative basis of enforcement proceedings

Conducting enforcement proceedings in tax proceedings	*Precautionary measures and principles of enforcement proceedings in tax proceedings*
	Participants in enforcement proceedings, enforceable and credible documentation
	Enforcement measures and actions of tax authorities
Termination of the tax-debt relationship by write-off of tax debt, instalment repayment – administrative contract and statute of limitations	*When and under what conditions tax debt can be written off*
	Administrative Agreement as an Institute of Instalment Repayment of Tax Debt
	What is the statute of limitations on the right to determine and collect public benefits *And when it comes out; The peculiarity of the institute of abuse of law*
Ordinary remedies in tax proceedings	*Appeal-Admissibility, Right to File, Participants, Time Limit and* *Legal effect*
	Proceedings of the first or second instance *bodies on appeal*
Normative Regulation of Extraordinary Legal Remedies in Tax Proceedings	*What are the extraordinary legal remedies in tax proceedings,* *Application of the subsidiary regulation*
When it comes to tax offences, and when it comes to criminal offences	*Violation of tax regulations and the imposition of misdemeanor sanctions*
	Criminal offences related to tax liabilities, conduct of proceedings, *The role of the European Public Prosecutor's Office in infringement proceedings* *Tax Regulations (EPPO)*
EU regulations in tax proceedings, administrative cooperation	*Normative framework for administrative cooperation*
	Forms of administrative cooperation and mutual assistance in collection
Application of the Administrative Disputes Act in Tax Proceedings	*Filing a lawsuit, control of acts related to the application* *Tax law*
	Acting by the court on a statement of claim

1.5. *Types of teaching (put x)*	☒ Lectures ☐ Seminars and workshops ☒ Exercises ☐ Distance education	☐ Independent tasks ☐ Multimedia & Network ☐ Laboratory ☐ mentoring work

	☐ Field Teaching ☐ other ____________________	

1.6. *Obligations of students*

Student obligations are prescribed in detail by the Statute, the Study Regulations and the Instructions on Student Obligations. The key obligations of students are:

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 commitments are;

- *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 teaching hours to be eligible to sign.*

EXAM: 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 (has achieved a total of at least 54 points in the course and met the lower point threshold for the acquisition of each learning outcome, i.e. at least 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 ASSESSMENT OF KNOWLEDGE: for more efficient progress of students in teaching, continuous examinations (2 intermediate exams) are carried out. In this way, students acquire smaller teaching units and master the subject material more easily.*

1.7. *Monitoring of student work (add X with the appropriate form of monitoring)*

Attendance	x	Teaching activity		Term paper		Experimental work	
Written exam	x	Oral exam		Essay		Research	
Design		Continuous assessment of knowledge	x	Paper		Practical work	
Portfolio							

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

Assessment and evaluation of students' work during classes and at the final exam is carried out on the basis of the Study Regulations of the EFFECTUS University of Applied Sciences.

Allocation of points according to the forms of student work monitoring:

	Attendance	Written exam	Total
I1		16	16
I2		16	16
I3		16	16
I4		16	16
I5		16	16
I6		16	16
OUT OF THE BOX	4		4
TOTAL	4	96	100

Linking learning outcomes, teaching methods and methods of assessment of knowledge:

Forms of Tracking	**Learning outcomes**	**Teaching method**	**Method of assessment of knowledge**	**Maximum number of rating points**
Attendance	*Outcomes 1-6*	*Lectures and exercises*	*Record Sheets*	*4*

Written exam	*OUTCOME 1 Connect the basic concepts, principles, sources of tax law with other branches of law*	*Lecture, Ask Questions, Discuss*	*Essay Questions*	*48*
Written exam	*OUTCOME 2 Describe the tax-legal and tax-debt relationship and the basic institutes of tax law in determining tax liability with the analysis of the digitalization of the Tax Administration and the e-Tax Administration system*	*Lecture, asking questions*	*Essay Questions*	
Written exam	*OUTCOME 3 Describe the implementation of the tax inspection procedure and the procedure for determining tax liability and related institutes*	*Lecture, asking questions*	*Essay Questions*	
Written exam	*OUTCOME 4 To analyze the implementation of enforcement proceedings and forced tax collection, as well as the practical implications of the institute of tax statute of limitations and the inability to collect tax debt, as well as the analysis of the institute of prevention of abuse of rights*	*Lecture, Ask Questions, Guided Training*	*Cases and open issues*	*48*

Written exam	*OUTCOME 5 Analyse the content of legal remedies in tax liability procedures, characteristics of tax offences and tax offences and analyse the role of the EPPO*	*Lecture, Ask Questions, Discuss*	*Essay Questions*	
Written exam	*OUTCOME 6 Interpret the provisions of regulations on administrative disputes and administrative cooperation that apply in tax matters*	*Lecture, Ask Questions, Discuss*	*Essay Questions*	
Total	*/*	*/*	*/*	***100***

JUDGING*:*

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:

NUMBER OF POINTS	*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)*

The evaluation is carried out in a transparent manner by collecting points. The course is valued 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 by 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 subject. Points for the Challenge learning outcome are not distributed *according to the learning outcomes, but the number achieved is 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 literature and number of copies in relation to the number of students currently attending classes in the course*

Title	*Number of copies*	*Number of students*
1. *General Tax Act (Official Gazette No. 115/16, 106/18, 121/19, 32/20, 42/20, 114/22, 152/24, 151/25)* 2. *Teaching material* 3. *Arbutina, Hrvoje; Rogić Lugarić, Tereza: Basics of Tax Law, Official Gazette, April 2017.*	*5** **students receive compulsory literature in permanent ownership*	*60*

1.10. *Supplementary literature*

- *Fiscalization Act (Official Gazette No. 89/25)*
- *Act on Administrative Cooperation in the Field of Taxation (Official Gazette No. 115/16, 130/17, 106/18, 121/19, 151/22, 114/23, 146/25)*
- *General Administrative Procedure Act (Official Gazette No. 47/09, 110/21)*
- *Administrative Disputes Act (Official Gazette No. 36/24, 39/26)*

1.11. *Means of quality monitoring that ensure the acquisition of output knowledge, skills and competences*

• 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 teachers.

• achieved results and level of knowledge presented during the preparation and defense of the final thesis (students who choose the final/graduate thesis in this subject),

• analysis of the reports of the Quality Center 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.