



# UNIVERSITY OF NIŠ

**Course Unit Descriptor**

**Faculty**

**Faculty of Law**

## GENERAL INFORMATION

Study program	Post-graduate (LLD degree) Academic Law Study Program
Study Module (if applicable)	
Course title	<b>Tax Law of the EU</b>
Level of study	<input type="checkbox"/> Bachelor <input type="checkbox"/> Master's <input type="checkbox"/> <u>Doctoral</u>
Type of course	<input type="checkbox"/> Obligatory <input type="checkbox"/> <u>Elective</u>
Semester	<input type="checkbox"/> <u>Autumn</u> <input type="checkbox"/> Spring
Year of study	2 <sup>nd</sup> year of doctoral studies
Number of ECTS allocated	12 (twelve)
Name of lecturer/lecturers	Prof. Mileva Andjelković, LL.D., Full Professor Prof. Marina Dimitrijević, LL.D., Associate Professor
Teaching mode	<input type="checkbox"/> Lectures <input type="checkbox"/> Group tutorials <input type="checkbox"/> Individual tutorials <input type="checkbox"/> Laboratory work <input type="checkbox"/> Project work <input type="checkbox"/> Seminar <input type="checkbox"/> Distance learning <input type="checkbox"/> Blended learning <input type="checkbox"/> Other

## PURPOSE AND OVERVIEW (max. 5 sentences)

The aim of this subject is to develop scientific knowledge, competences and academic skills in the process of research in the area of the tax law of the European Union, to develop analytical thinking by comparing theoretical views and the possibility of their application in legal and economic surroundings of the European Union, to master scientific methods for studying the relevant literature and legal sources, in accordance with the contemporary trends in the development of EU tax law as a scientific discipline.

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

The notion and levels of tax harmonization in the EU. Harmonization in the domain of indirect taxes. Consumption taxation in the EU. Harmonization in the domain of direct taxes. Trends in the domain of harmonization of direct taxes. Income tax. Corporation income tax. Elimination of double taxation in the EU. Harmonization in the domain of tax cooperation.

## 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	30	Written examination	
Practical teaching		Oral examination	50
Teaching colloquia	20 (seminars)	<b>OVERALL SUM</b>	100

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