

NAME OF THE COURSE		TAX LAW IN REPUBLIC OF CROATIA				
Code	ECS410	Year of study	1.			
Course teacher	Doc. Dr. Šime Jozipović Doc. Dr. Marko Perkušić Mag. Iur. Milan Franić Mag. Iur. Toni Marinković	Credits (ECTS)	6.			
Associate teachers		Type of instruction (number of hours)	L	S	E	F
			26		26	
Status of the course	Obligatory	Percentage of application of e-learning	15%			
COURSE DESCRIPTION						
Course objectives	Linking legal theory and practice in the field of tax law.					
Course enrolment requirements and entry competences required for the course	Prerequisites are issued in the Statute of the Faculty of Economics and Regulations on Study and Learning					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<p>Course learning outcome: Critically assess and evaluate the tax law application in theory and practice</p> <p>Particular learning outcomes:</p> <ol style="list-style-type: none"> <li>Determine the facts in tax procedure (tax inspection report etc.)</li> <li>Recommend a solution for a specific practical case from the area of tax law (extension of deadline, appeals)</li> <li>Select a solution for a specific practical case from the area of tax law (tax arrears, compensation, order of tax payments).</li> <li>Compare domestic and foreign court decisions.</li> <li>To rank legal regulations according to the way of adoption and legal quality.</li> </ol>					
Course content broken down in detail by weekly class schedule (syllabus)	<b>Lectures</b>		<b>Exercises</b>			
	Topic	Hours	Topic	Hours		
	Definition of tax law	2	Definition of tax law	2		
	Characteristics of tax law	2	Characteristics of tax law	2		
	Relationship of tax law with other branches of law	2	Relationship of tax law with other branches of law	2		
	Origins of tax law	2	Origins of tax law	2		
	Principles of tax procedure & Jurisdiction in taxation	2	Principles of tax procedure & Jurisdiction in taxation	2		
	European tax law	2	European tax law	2		
	Participants & fact finding in tax procedures	2	Participants & fact finding in tax procedures	2		
	Tax consulting and other services in Croatia and the EU	2	Tax consulting and other services in Croatia and the EU	2		
Termination of rights and obligations in a tax-debt relationship	2	Termination of rights and obligations in a tax-debt relationship	2			

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	Tax Supervision	2	Tax Supervision	2		
	Appellate proceedings & Extraordinary Legal Remedies	2	Appellate proceedings & Extraordinary Legal Remedies	2		
	Executory procedure	2	Executory procedure	2		
	Administrative dispute	2	Administrative dispute	2		
Format of instruction	<input type="checkbox"/> <b>lectures</b> <input type="checkbox"/> <b>seminars and workshops</b> <input type="checkbox"/> <b>exercises</b> <input type="checkbox"/> <i>on line</i> in entirety <input type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input type="checkbox"/> <b>independent assignments</b> <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)			
Student responsibilities	<p>Students will have to participate in the course through various evaluation and/or self-evaluation procedures in the form of 4 short tests on the digital platform of the course, writing assignments given by the lecturers or in person discussions in class.</p> <p>Students will, depending on the available options participate in the course through evaluation and/or self-evaluation procedures in the form of quizzes on the digital platform of the course, writing assignments given by the lecturers or in person discussions in class concerning European law and its application. Where possible, direct participation methods will be preferably used.</p> <p>Students are required to attend at least 50% of all lectures and exercises. Attendance will be recorded through the digital system of the faculty or attendance sheets.</p>					
Screening student work <i>(name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course)</i>	Class attendance	1	Research		Practical training	
	Experimental work		Report		(Other)	
	Essay		Seminar essay		(Other)	
	Tests	5	Oral exam	2,5	(Other)	
	Written exam	2,5	Project		(Other)	
Grading and evaluating student work in class and at the final exam	<p>During the semester, two written tests will be organized. Two tests are equivalent of 100% of final grade and consist of theoretical questions and numerical tasks. In order to pass each test, student has to accomplish the minimum of 60% of total points. The final grade is formed as an average of achieved points from both tests. Alternatively, students can achieve grade through a final exam during the exam period.</p> <p>Score thresholds and corresponding grades for written exams are:  0-59 points = insufficient (1)  60-69 points = sufficient (2)</p>					

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	<p>70-79 points = good (3) 80-89 points = very good (4) and 90-100 points = excellent (5).</p> <p>Final exam consists of written and oral exam. Minimum of 60% of total points in written part of the exam is precondition for taking an oral exam. Final grade is formed as an average of written and oral parts of exam.</p>		
Required literature (available in the library and via other media)	<p style="text-align: center;"><b>Title</b></p>	<p style="text-align: center;"><b>Number of copies in the library</b></p>	<p style="text-align: center;"><b>Availability via other media</b></p>
	Letnić, R., Course materials		Moodle
	Bo. Jelčić, O. Lončarić-Horvat, J. Šimović, H. Arbutina, N. Mijatović, Financijsko pravo i financijska znanost, Narodne novine, Zagreb, 2008., str. 526.-544.	2	
	Opći porezni zakon		Internet
	The Croatian constitution, current law of the Republic of Croatia and Usages		Internet
			Internet
Optional literature (at the time of submission of study programme proposal)	<p><i>Text books and books:</i> J. Šimović, H. Arbutina, N. Mijatović, T. Rogić-Lugarić, S. Cindori, Hrvatski fiskalni sustav, Narodne novine, Zagreb, 2010., str. 256.-266.</p> <p>O. Lončarić-Horvat, Prilog europeizaciji hrvatskog poreznog postupnog prava, Zbornik radova Znanstvenog skupa «Hrvatska pred vratima EU – fiskalni aspekti», HAZU, Zagreb, 2005.</p> <p>Z. Šinković, Sudska zaštita prava poreznih obveznika u državama članicama Europske unije s posebnim osvrtom na Republiku Hrvatsku, Zbornik radova znanstvenog skupa «Ustavne promjene Republike Hrvatske i Europska unija», Pravni fakultet Split, Split, 2010.</p>		
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> <li>• Class attendance records and documentation about students' results in fulfilling their obligations (lecturer)</li> <li>• Class management surveillance (Vice-dean for education).</li> <li>• Study efficacy analysis of all study courses (Vice-dean for education).</li> <li>• Student poll on lecturer and class efficacy for each study course (University of Split, Quality Improvement Center)</li> <li>• All course learning outcomes are to be verified by the course teacher during the exam. Exam content is being validated on regular basis in order to evaluate the appropriateness of means of examining the learning outcomes (Vice-dean for education).</li> </ul>		
Other (as the proposer wishes to add)			