

FINANCIAL TAX LAW

Lecturer

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Prerequisites

No prerequisites.

Content (Syllabus outline)

Public revenues: sources, principles, characteristics. Public expenditures: purposes, principles, characteristics. Budget: legal nature, adoption procedure, types, principles, distinguishing from similar public financial instruments, EU budget. Tax law theory: tax principles, kinds of taxes, general characteristics, distinguishing from other forms of duties. Tax system of the Republic of Slovenia. Indirect taxes: taxes on turnover and consumption, custom duties. Direct taxes: taxes on natural persons and legal entities. Tax procedural law.

Textbooks

The personal income tax (Cnossen and Bird)

EU Tax Law (Ben Terra and Peter Wattel)

Tax treaty policy and development (Stefanec and Zuger)

The notion of income from capital (Essers and Rijkers)

EU Case Law on income tax (Van Thiel)

VAT in the single Market

Corporate and Shareholder income Taxation (James and Nobes)

The economics of Taxation (James and Nobes)

The economic effects of taxing capital income(Gravelle)