

Course description

Course abbreviation:	KFP/AECTL	Page:	1 / 3
Course name:	European and Czech Taxation Law		
Academic Year:	2023/2024	Printed:	03.06.2024 08:47

Department/Unit /	KFP / AECTL			Academic Year	2023/2024
Title	European and Czech Taxation Law			Type of completion	Exam
Accredited/Credits	Yes, 4 Cred.			Type of completion	Combined
Number of hours	Seminar 2 [Hours/Week]				
Occ/max	Status A	Status B	Status C	Course credit prior to	NO
Summer semester	0 / -	0 / -	0 / -	Counted into average	YES
Winter semester	0 / -	49 / -	2 / -	Min. (B+C) students	1
Timetable	Yes			Repeated registration	NO
Language of instruction	English			Semester taught	Winter semester
Optional course	Yes			Internship duration	0
Evaluation scale	1 2 3 4				
No. of hours of on-premise					
Auto acc. of credit	Yes in the case of a previous evaluation 4 nebo nic.				
Periodicity	K				
Substituted course	None				
Preclusive courses	N/A				
Prerequisite courses	N/A				
Informally recommended courses	N/A				
Courses depending on this Course	N/A				

Course objectives:

The course is taught in English and gives the students basic knowledge about European harmonization of taxes and the Czech tax law in European context.

Requirements on student

Active participation in seminars
Presentation in English (CJEU case dealing with taxation)
Test from acquired knowledge (10 questions, combination of MCQ and open questions)
Oral exam (based on the test)

Content

1. Taxation law in general, system and properties of taxes
2. Principles of tax harmonisation in the EU
3. VAT, its properties, European and Czech VAT legislation
4. Other indirect taxes - properties, European and Czech legislation
5. Personal income tax in the Czech Republic, comparison with other Member States
6. Corporate income tax in the Czech Republic, comparison with other Member States, EU directives in the area
7. Property taxes in the Czech Republic, comparison with other Member States
8. Treaties of double tax avoidance
9. CJEU decisions in tax area
10. Tax optimization
11. Further prospects of tax harmonisation in the EU

Fields of study

Studentům je k dispozici kurz v Google Classroom se všemi podstatnými informacemi a materiály.

Guarantors and lecturers

- **Guarantors:** Ing. Mgr. Dana Bárková, Ph.D. (100%)
- **Seminar lecturer:** Ing. Mgr. Dana Bárková, Ph.D. (100%)

Literature

- **Basic:** Czech Tax Law (Radvan, Michal) - https://science.law.muni.cz/knihy/monografie/Radvan_Czech_Tax_Law.pdf
- **Recommended:** Garner, Bryan A. *Black's law dictionary*. seventh edition. St. Paul : West Group, 1999. ISBN 0-314-22864-0.
- **Recommended:** *Czech taxation in 2008. Vol. I.* Praha : Trade Links, 2008.
- **Recommended:** *Czech taxation in 2008. Vol. II.* Praha : Trade Links, 2008.
- **Recommended:** Le Docte, E. *Čtyřjazyčný právní slovník*. Vyd 1. PrahaCodex, 1997. ISBN 80-85963-09-4.
- **Recommended:** Tichý, Luboš. *Čtyřjazyčný slovník práva Evropské unie = EU law glossary: english-czech-french-german : anglicko-česko-francouzsko-německý*. Praha : Linde, 1999. ISBN 80-7201-151-0.
- **Recommended:** Jánošíková, Petra; Mrkvyka, Petr. *Finanční a daňové právo*. 2. aktualizované a doplněné vydání. 2016. ISBN 978-80-7380-639-2.
- **Recommended:** http://ec.europa.eu/taxation_customs/common/legislation/legislation/index_en.htm.
- **Recommended:** Netušilová, Pavla; Krivka, Tomáš. *Reforming the economic and monetary union*. Vydání: první. 2015. ISBN 978-80-261-0597-8.
- **Recommended:** *Taxation trends in the European Union, 2014 edition*.
- **Recommended:** Craig, Paul P.; De Búrca, G. *The evolution of EU law*. 2nd ed. Oxford : Oxford University Press, 2011. ISBN 978-0-19-959296-8.

Time requirements**All forms of study**

Activities	Time requirements for activity [h]
Individual project (40)	40
Contact hours	26
Preparation for an examination (30-60)	38
Total:	104

assessment methods

Knowledge - knowledge achieved by taking this course are verified by the following means:

- Combined exam
- Individual presentation at a seminar

prerequisite

Knowledge - students are expected to possess the following knowledge before the course commences to finish it successfully:

- know basic legal terminology
- know fundamentals of economics

Skills - students are expected to possess the following skills before the course commences to finish it successfully:

- working knowledge of English (B1)

Competences - students are expected to possess the following competences before the course commences to finish it successfully:

N/A

teaching methods

Knowledge - the following training methods are used to achieve the required knowledge:

Seminar

learning outcomes

Knowledge - knowledge resulting from the course:

describe the main types of taxes, their system and classification

explain principles of VAT and describe its harmonisation within the EU

relate tax area to the process of EU integration

Skills - skills resulting from the course:

be knowledgeable in European taxation law and CJ EU rulings in taxation matters

evaluate pros and cons of the tax system of their home countries

Competences - competences resulting from the course:

N/A

Course is included in study programmes:

Study Programme	Type of	Form of	Branch	Stage	St. plan v.	Year	Block	Status	R.year	R.
Law and Legal Science	Undergraduate Master	Full-time	Law	1	19	2023	Elective subjects - foreign languages	B	3	ZS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	17	2023	Elective subjects - foreign languages	B		ZS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	16	2023	Elective subjects - foreign languages	B		ZS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	14	2023	Elective subjects - foreign languages	B		ZS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	15	2023	Elective subjects - foreign languages	B		ZS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	13	2023	Elective subjects - foreign languages	B		ZS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	18	2023	Elective subjects - foreign languages	B	3	ZS
Legal Specialization	Bachelor	Full-time	Legal Specialisation	1	20	2023	Electives I.	B	3	ZS
Specialized projects	Undergraduate Master	Full-time	Aplikované otázky finančního práva	1	2019	2023	Povinně volitelné	B	3	ZS