

Course description

Course abbreviation:	KFP/FP2R	Page:	1 / 3
Course name:	Financial Law 2		
Academic Year:	2023/2024	Printed:	03.06.2024 07:01

Department/Unit /	KFP / FP2R			Academic Year	2023/2024
Title	Financial Law 2			Type of completion	Exam
Accredited/Credits	Yes, 5 Cred.			Type of completion	Combined
Number of hours	Lecture 2 [Hours/Week] Seminar 2 [Hours/Week]			Course credit prior to	YES
Occ/max	Status A	Status B	Status C	Counted into average	YES
Summer semester	258 / -	0 / -	0 / -	Min. (B+C) students	10
Winter semester	0 / -	0 / -	0 / -	Repeated registration	NO
Timetable	Yes			Semester taught	Winter, Summer
Language of instruction	Czech			Internship duration	0
Optional course	No			Ev. sc. – cred.	S N
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	KFP/FP2N				
Preclusive courses	KFP/FP2 and KFP/FP2N				
Prerequisite courses	N/A				
Informally recommended courses	KFP/FP1R				
Courses depending on this Course	N/A				

Course objectives:

Second part of obligatory subject is to introduce the student to Tax Policy and familiarize them with tax-legal instituts, especially taxes, duties, customs and tax administration. The student will comprehend the essential tax-legal principles and institutions within the framework of the CR (EU).

Requirements on student

Knowledge of FP1R a FP2R
Credit test (requirment of 70% succesibility)
Oral Examination

Content

1. General Part of Tax Law
2. Tax Administration
3. Direct Tax
4. Indirect Tax
5. Duties
6. Customs
7. Aboliton of double taxation Contracts

Fields of study

Studentovi jsou k dispozici další informace a materiály na Coursware.

Guarantors and lecturers

- **Guarantors:** JUDr. Petra Hrubá Smržová, Ph.D. (100%)
- **Lecturer:** JUDr. et Mgr. Silvie Anderlová (20%), JUDr. Petra Hrubá Smržová, Ph.D. (70%), Ing. Josef Nocar (10%)
- **Seminar lecturer:** JUDr. et Mgr. Silvie Anderlová (100%), JUDr. Petra Hrubá Smržová, Ph.D. (100%)

Literature

- **Basic:** Hrubá Smržová, P. a kol. *Daňové právo de lege lata*. 3. vyd.. Plzeň: Aleš Čeněk, 2022.
- **Basic:** Hrubá Smržová, P. - Mrkývka, P. a kol. *Finanční a daňové právo*. 3. vyd.. Plzeň: Aleš Čeněk, 2020.
- **Basic:** Vybíral, R. a kol. *Praktikum Finanční právo*. 3. vyd.. Plzeň: Aleš Čeněk, 2022.
- **Recommended:** Boháč, Radim. *Daňové příjmy veřejných rozpočtů v České republice*. Praha : Wolters Kluwer Česká republika, 2013. ISBN 978-80-7478-045-5.
- **Recommended:** Karfíková, Marie a kol. *Teorie finančního práva a finanční vědy*. Praha, 2018.

Time requirements

All forms of study

Activities	Time requirements for activity [h]
Contact hours	52
Preparation for an examination (30-60)	54
Preparation for comprehensive test (10-40)	24
Total:	130

assessment methods

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

- Oral exam
- Test

prerequisite

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

- Recommand to absolving Financial Law 1.
- have knoweldges from Financial Law1

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

- demonstrate skills from Financial Law 1

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

- N/A
- N/A

teaching methods

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

- Lecture
- Seminar
- Discussion

learning outcomes

Knowledge - knowledge resulting from the course:

comprehend tax-legal terminology
 know essential tax-legal procedures
 understand the role of Tax Law in the country's economy
 describe the essential tax-legal institutions

Skills - skills resulting from the course:

review the current role of tax relationships
 identify and determine the weak and strong points in the current tax development
 negotiate and find solutions with accordance legislature CZ (EU)
 justify, assess the chosen solutions in accordance and within the framework of the CR (EU) legislature and draw general conclusions

Competences - competences resulting from the course:

N/A

N/A

The student will comprehend tax-legal terminology, master the essential tax-legal procedures, understand the role of Tax Law in the country's economy, describe the essential tax-legal institutions, review the current role of tax relationships, identify and determine the weak and strong points in the current tax development, and apply his/her knowledge to model situations in the area of state economy. Further, the student will be able to act and find solutions in accordance with tax-legal principles, evaluate, justify and assess the chosen solutions in accordance and within the framework of the CR (EU) legislature, and draw general conclusions.

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	Obligatory subjects - 4th grade	A	4	LS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	18	2023	Obligatory subjects - 4th grade	A	4	LS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	16	2023	Obligatory subjects - 4th grade	A	4	LS
Law and Legal Science	Undergraduate Master	Full-time	Law	1	17	2023	Obligatory subjects - 4th grade	A	4	LS