

Title of the Course		LATVIAN AND EU TAX LAW	
Amount in credit points/ECTS)	2/3	Amount (in hours)	80
Grounding	State and Law Theory		
Science Sector	Legal Science		
Science subsector	State Rights		
Summary of academic hours		Amount (academic hours)	
Distance learning		40	
Contact-hours / video lessons		8	
Exercises, self – assessment questions and tests		14	
Individual work/ discussions in distance		16	
Exams/tests		2	
1. level professional study programme	Law		
Author(s) of the course	Mg. iur. Aleksandrs Potaicuks		
Lecturer(s) of the course	Mg. iur. Aleksandrs Potaicuks		
Goal of the course:	<p>The goal of the course is to provide students with knowledge about basic principles of the tax law and sources, including legal regulation, as well as tax subjects and objects, and means of rights and remedies.</p> <p>Also the goal of the course is to develop skills and competencies to transfer theoretical knowledge into practice. The task of the course is to ensure basic knowledge in tax rights by stimulating the interest of the students in further research of the subject, as well as to ensure further development necessary for students to function in modern labour market.</p>		
Requirements for obtaining credit points (structure of course evaluation):	<p><u>The final evaluation is calculated:</u></p> <p>1) Moodle discussions/tasks – 30%</p> <p>2) Exam – 70%</p> <p><i>For obtaining final evaluation, both activities should hold successful evaluation – not below 4 points.</i></p> <p><i>Final evaluation is the average grade in 10-point system, in proportion of percentage distributed amongst both activities</i></p>		
Study Results:			
<p>1. <i>Knowledge:</i></p> <p>the student explains the essence and meanings of taxes, are capable to navigate through the most commonly used tax regulations acts, as well as know tax remedies and sanctions.</p> <p>2. <i>Skills:</i></p> <p>the student interprets and applies tax regulations, especially regarding legal remedies.</p> <p>3. <i>Competence:</i></p> <p>3.1. the student integrates research skills and cognitive thinking, applying practical theoretical knowledge in real problem situations;</p> <p>3.2. the student independently and in accordance with the needs solves specific situations (case solutions), including also prepares documents for the application of regulatory enactments.</p>			
Content of the Course			

No.	Subjects	Contact-hours, video, lessons	Distance learning	Exercises, self – assessment questions and tests	Individual task – remote discussion. Description of the individual task is available in the E-studies.	Exams/tests
1.	Tax system in Latvia and European Union	8	5	2	2	2
2.	Income tax		5	2	2	
3.	Corporate income tax		5	1	2	
4.	Property tax		5	2	2	
5.	Value added tax		5	2	2	
6.	Customs tax		5	1	2	
7.	Excise tax		5	1	2	
8.	Remedies, sanctions and liabilities		5	3	2	
TOTAL:		8	40	14	16	2
80						

Mastering the course and successfully passing examination, student is capable of (*knowledge, skills and competencies*)

Corse result:	Evaluation criteria		
	(40-69%)	(70-89%)	(90-100%)
Knowledge	To name and recognise terms	To define and recognise terminology	To understand and offer solution to situations
Skills	To use and justify usage of terms	To check and analyse usage of terms in practice	To synthesize, model and discuss about real problem situations
Competencies	Responsibility, initiative and creativity at evaluating real problem situations	Decision making and critical thinking during real problem situations. Presentation skills during offering solutions to problem situations.	Organisation skills, planning and self-discipline while solving different complexity issues, making justified decisions

Acknowledgement of the obtained study results

Study Results Evaluation Method	1.1.	2.1	3.1.
Moodle discussions/tasks	X	X	X
Exam	X	X	X

Core Literature

1.	European Law in Latvia. Riga: Latvian Economist, Ernst & Young, 2004.
2.	Law "Tax and Fees"
3.	Law "Income Tax"
4.	Law "Property Tax"

Additional Literature

1.	Lang M., Pistone P., Schuch J., Staringer C. Introduction to European Tax Law: Direct Taxation, Spiramus Press Ltd, 2013.
2.	Ketners K., Petersone M. European Union Tax Politics. Riga: Publishing House RTU, 2014.
3.	Company Income Tax Law
4.	VAT Law
5.	Law "Excise Tax"

Recommended Periodicals

1.	www.juristavards.lv
2.	www.lvportals.lv
3.	www.at.gov.lv