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| National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky" |  | **Faculty of Sociology and Law**  **Department of Economic and Administrative Law** |
| **TAX LAW**  **The syllabus of the discipline for full-time study** | | |

# Details of the discipline

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| --- | --- |
| Level of higher education | First (bachelor's) |
| Branch of knowledge | 08 Law |
| Specialty | 081 Law |
| Educational program | Law |
| Discipline status | main discipline |
| Form of study | Eye / Day |
| Year of preparation, semester | spring semester, course IV |
| The scope of discipline | 120 hours, 4 ECTS credits. |
| Semester control / control measures | Test |
| Timetable | According to the schedule |
| Language of instruction | Ukrainian |
| Information about course leader / teachers | Lecturer: Associate Professor, Economic and Administrative Law,  Candidate of Law, Associate Professor Isayeva NK, tel. 066-467-67-14, E-mail: natalya.isaieva@gmail.com  Practical / Seminar: Bodnarchuk IO, lawyer, tel. 066-229-71-56, E-mail: advocatbodn@ukr.net |
| Course placement | <https://do.ipo.kpi.ua/user/files.php> |

# Curriculum

# Description of the discipline, its purpose, subject of study and learning outcomes

The discipline "Tax Law" is normative. The acquired knowledge and skills are used in the further study of professional disciplines in the specialty.

**The purpose of the discipline -** is the ability to apply knowledge in practical situations, knowledge and understanding of the subject area and understanding of professional activity, the ability to understand the implementation and application of substantive and procedural law, the ability to understand the basics of legal regulation of public money, the ability to determine appropriate and acceptable for legal analysis of facts, ability to analyze legal problems, form and substantiate legal positions, ability to critical and systematic analysis of legal phenomena and application of acquired knowledge in professional activities, ability to advise on legal issues, in particular, possible ways to protect the rights and interests of clients, requirements of professional ethics, proper compliance with the rules on non-disclosure of personal data and confidential information, the ability to provide legal support to business entities, understanding the specifics of legal relations in various areas of the economy , the ability to provide legal support for innovation.

**The main task of the discipline** is to provide students with knowledge about: organizational and legal bases of the tax system of Ukraine, concept, subject, system of tax law, content and features of tax relations, types of mandatory payments and their legal regulation, features of tax authorities; formation of skills in future specialists: correctly apply the necessary norm of tax legislation, make informed decisions on the application of tax legislation of Ukraine, provide the necessary legal assistance to individuals and legal entities on the application of current tax legislation of Ukraine.

**According to the requirements of the curriculum, students after mastering the credit module must demonstrate the following learning outcomes:**

**Knowledge:**

- formulate their own sound judgments based on the analysis of a known problem,

- to give a brief conclusion on certain factual circumstances (data) with sufficient justification,

- evaluate the disadvantages and advantages of arguments, analyzing the known problem,

- understand the features of legal relations in different areas of management,

- apply the acquired knowledge in different legal situations, highlight legally significant facts and form sound legal conclusions,

- prepare drafts of the necessary acts of law enforcement in accordance with the legal conclusion made in different legal situations,

- provide advice on possible ways to protect the rights and interests of clients in various legal situations,

- provide business entities with advice on legal regulation of economic and innovation activities.

**Skills:**

- apply the acquired knowledge in practice, including the provision of legal advice to business entities;

- apply scientific methodology in the analysis of regulations and other documents;

- to analyze the practice of application of tax legislation, to choose the best ways to solve complex and contradictory theoretical and practical issues arising in the field of tax relations.

# Prerequisites of the discipline.

The basis for mastering the basic provisions of the course "Tax Law" is the knowledge gained by students after studying such disciplines as: "Financial Law", "Administrative Law", "Civil Law", "Civil Procedure Law", "Commercial Law", "Constitutional Law" »

# The content of the discipline

**List of topics:**

Topic 1.. "Tax law: subject and method. Tax relations: concepts and features. Tax and legal norms ".

Tax law: subject and method. The system of tax law. Sources of tax law. Principles of tax legislation and the mechanism of their implementation. The concept, content and features of tax law. Tax relations, concepts and features.

Topic 2. Responsibilities of taxpayers and the mechanism of their implementation under the laws of Ukraine.

Tax law: subject and method. Tax law system. Sources of tax law. Principles of tax legislation and the mechanism of their implementation. The concept, content and features of tax law. Tax relations, concepts and features.

Topic 3. "The rights of taxpayers and the mechanism of their implementation under the laws of Ukraine."

The concept and content of taxpayers' rights. The payer's right to receive information on taxes and fees, other information related to the procedure of legal regulation of taxation. The right to defer and installment of tax liabilities or tax credit and the mechanism of its implementation. The right to provide explanations during tax inspections, comments on the act of inspections, the procedure for their submission and consideration. The right to a refund of overpaid taxes and the mechanism of its implementation.

Topic 4. "The right of the taxpayer to appeal against illegal actions of tax authorities and their officials and its implementation under the laws of Ukraine."

Protection of taxpayers' rights in Ukraine. The taxpayer's right to appeal against illegal actions of tax authorities and their officials. Administrative procedure for appeal. Judicial appeal procedure.

Topic 5. "Legal regime of taxation of real estate other than land".

Types of property taxes in the state. Concepts and signs of real estate. Features of real estate as an object of taxation. The procedure for paying real estate tax other than land. Real estate tax payers. Object of real estate tax. Non-taxable residential and non-residential real estate. Tax rates and the procedure for determining them. Exemptions from real estate tax, other than land.

Topic 6. "Legal regime of the single tax"

The concept of a simplified system of taxation and a single tax. Businesses that can apply the simplified taxation system. Groups of single tax payers. Single tax object and rates. Services that can be provided by 1 and 2 groups of single tax payers. Prohibited activities for single tax payers.

Topic 7. "Legal regime of environmental tax".

The concept of environmental tax and the purpose of its introduction. Environmental pollution and its factors. Principles of environmental protection in accordance with the legislation of Ukraine. Environmental standards and the consequences of exceeding them under the laws of Ukraine. Environmental taxpayers. Object, tax base and environmental tax rates. Features of control over the payment of environmental tax

Topic 8. "Rent: the concept and legal regulation."

The concept and essence of rent payments. Types of rent payments and the procedure for their payment in accordance with the Tax Code of Ukraine: 1 rent for the use of subsoil for the extraction of minerals; rent for the use of subsoil for purposes not related to the extraction of minerals; rent for the use of radio frequency resources of Ukraine; rent for special use of water; rent for special use of forest resources; rent for transportation of oil and oil products by main oil pipelines and oil product pipelines, transit transportation by ammonia pipelines through the territory of Ukraine.

Topic 9. "Legal regime of customs payments".

Concepts and types of customs payments. Legislation of Ukraine governing the payment of customs duties. Procedure for payment of state duty. Customs duties and customs payments made by customs when crossing the customs border of Ukraine. Import and export duty. Entities-payers of customs duties paid when crossing the customs border of Ukraine. The object of taxation is the duty levied when crossing the customs border of Ukraine. Special, anti-dumping and countervailing duties. Types of duty rates levied by customs. The procedure for payment of customs duties levied when crossing the customs border of Ukraine.

Topic 10. "Features of the application of liability in the tax sphere."

Theoretical and legal problems of application of responsibility in the tax sphere. Features of determining the grounds for the application of liability in the tax sphere. Composition and types of tax offenses. The concept of financial responsibility in the tax sphere and its features. Features of application of administrative responsibility in the tax sphere. Criminal liability for tax offenses.

# Training materials and resources

**Regulations:**

1. Tax Code of Ukraine dated 02.12.2010 № 2755-VI // Bulletin of the Verkhovna Rada of Ukraine. - 2011. - -14 13-14, № 15-16, № 17. - art. 112 (.with changes and additions).
2. Land Code of Ukraine of 25.10.2001
3. Code of Ukraine "On Administrative Offenses"
4. The Constitution of Ukraine was adopted at the fifth session of the Verkhovna Rada of Ukraine on June 28, 1996 // Bulletin of the Verkhovna Rada of Ukraine. - 1996. - № 30. - ст. 141.
5. Customs Code of Ukraine; 1160762002 j6.
6. Fundamentals of the legislation of Ukraine on compulsory state social insurance of January 14, 1998 (as amended).
7. Regulations on the Ministry of Finance of Ukraine: Resolution of the Cabinet of Ministers of 20.08.2014 № 375.
8. Regulations on the Pension Fund of Ukraine: Resolution of the Cabinet of Ministers of 23.07. 2014 № 280
9. Regulations on the State Fiscal Service of Ukraine: Resolution of the Cabinet of Ministers of 21.05.2014 № 236.
10. Law of Ukraine “On Compulsory State Social Insurance” of September 23, 1999
11. On compulsory state pension insurance: Law of Ukraine of 09.07.2003 (as amended and supplemented).
12. On the use of registrars of settlement operations in the field of trade, catering and services: Law of Ukraine of 06.07.1995
13. On approval of the Instruction on the procedure for accrual and repayment of penalties for payments controlled by the state tax service: the order of the State Tax Service of Ukraine dated 17.12.2010 № 953.
14. On approval of the list of circumstances indicating the threat of occurrence or accumulation of tax debt, and evidence of the existence of the following circumstances: Resolution of the Cabinet of Ministers of 27.12.2010
15. On approval of the Procedure for application of administrative seizure of taxpayer's property: order of the Ministry of Revenue and Duties of Ukraine dated 10.10.2013 № 568.
16. On approval of the Procedure for application of the tax lien by the bodies of revenues and fees: order of the Ministry of Revenues and Duties of Ukraine dated 10.10.2013 № 572.
17. On approval of the Procedure for sending tax claims by tax authorities to taxpayers: order of the Ministry of Revenue and Duties of Ukraine dated 10.10.2013 № 576.
18. On approval of the Procedure for sending tax notifications-decisions to taxpayers by controlling bodies: order of the Ministry of Justice. of Finance of Ukraine dated 28.12.2015 № 1204.
19. On approval of the Procedure for submission of financial statements: Resolution of the Cabinet of Ministers of Ukraine of February 28, 2000 № 419.
20. On the collection and accounting of a single contribution to the obligatory state social insurance: Law of Ukraine of 08.07.2010 (as amended).

21. On the Procedure for periodic submission of information to the bodies of the state tax service and receipt of information by the said bodies upon a written request: Resolution of the Cabinet of Ministers of 27.12.2010 № 1245.

**Monographs, collections, scientific articles, educational literature and other sources:**

1. Tax law of Ukraine: textbook. way. / for ed. MP Kucheryavenka. - H.: Pravo, 2018. - 256 с ISBN 978-966-458-177-3

2. Financial law: a textbook / MP Кучерявенко, О.О. Дмитрик, О.А. Lukashev and others; for ed .. MP Кучерявенка. - H .; Law, 2016. - 440 p.

3. Voronova LK The Constitution of Ukraine and financial legislation // Law of Ukraine. - № 1-2. - 2012. - P. 111-124.

4. Isaeva NK Appeals against decisions of tax authorities and their officials in the context of constitutional human and civil rights in Ukraine // Journal of Kyiv University of Law. - 2013. - № 3. - P. 113–116.

5. The Constitution of Ukraine: Scientific and practical commentary / [editor .: V.Ya. Tatsiy (chairman), OV Petryshyn (responsible secretary), Yu.G. Barabash and others]. - [2nd ed., Reworked. and ext.]. - Kharkiv: Pravo, 2011. - 1128 p.

# Educational content

# Methods of mastering the discipline (educational component)

The discipline provides for the following classes: 12 lectures, 12 practical classes.

The following groups of teaching methods are used in teaching the discipline:

1) methods based on sources of knowledge - verbal (conversation, lecture, instruction, work with a book, reproductive method), visual (demonstration, illustration), practical (practical work, exercises);

2) teaching methods by the nature of the logic of cognition (inductive, deductive);

3) teaching methods at the level of independent mental and cognitive activity (problem presentation, partial search method, research method, problem teaching method).

Lecture is a method by which the teacher in verbal form reveals the essence of scientific concepts, phenomena, processes, logically connected, united by a common theme.

Practical work is aimed at using the acquired knowledge in solving practical problems. In educational practice, a significant place is given to solving problems, it is a method of learning, the essence of which is to purposefully solve practical situations in order to develop skills and abilities.

In the process of using verbal and practical methods, teachers and students can not do without induction, deduction of analysis and synthesis.

Problem statement involves the teacher creating a problem situation, helping students to identify and "accept" the problem, use verbal methods (lectures, explanations) to enhance students' thinking, aimed at satisfying cognitive interest by obtaining new information.

**Learning outcomes**

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| --- | --- | --- | --- |
| № | Learning outcomes | Control  evaluation measures | Deadline |
| 1. | To reveal the legal categories and content of the legislation of Ukraine regulating the sphere of tax relations, the main directions of its development and practical application of tax and legal norms. | Work on seminars | Semester |
| 2. | Master the complex, integration,  systematic, dynamic, situational approach to scientific analysis of legal regulation of tax relations. | Tasks, practical task with writing a procedural document | Two weeks |
| 3. | To form professional skills in the application of scientific methodology in the study and analysis of the Tax Legislation of Ukraine and the processing of scientific sources. | Tasks, practical task with writing a procedural document | Two weeks |
| 4. | Distinguish between legal institutions that make up the system of tax law. To structure tax relations and provisions of the legislation of Ukraine regulating them. | Lecture notes | Semester |
| 5. | Make informed decisions on the use of the provisions of tax law in practice. | Modular control work (tests) | 45 min (last seminar) |
| 6 | Apply the acquired knowledge to solve practical problems related to the legal regulation of tax relations |  |  |

# Independent work of a student / graduate student

Execution of practical tasks, problem solving, preparation of procedural and official documents, writing scientific papers, abstracts, abstracts for conferences, etc.

# Policy and control

# Policy of academic discipline (educational component)

**Forms of work:**

Lectures provide material in the form of a free presentation of the teacher with the student the opportunity to take notes and notes what he heard, as well as providing student materials for self-study.

Seminars are conducted in the form of surveys, reports and group discussions. At seminars independent works for repetition of the previous material are possible.

**In addition to work at seminars, it is planned to study some issues in the form of preparation of procedural documents and solving situational problems with the application of relevant law.**

*Written works must:*

- be written in simple and intelligible language, comply with the statutory form and content;

- fully reflect the essence of the issue;

- contain the student's own vision of solving the problem;

- be justified;

- contain references to both the norms of current legislation, which were used in writing the work and case law.

In particular, at the end of the semester at the seminar it is planned to write tests in the form of tests. 1 test - 1 correct answer.

**Attendance and performance of tasks**

Attendance at lectures and practical classes is mandatory.

It is recommended to retake the missed practical lesson in a maximum of a couple, as the development of further material is associated with an understanding of previous topics.

It is recommended to send the completed practical tasks in due time.

In practical classes you can use technical means, mobile phones, laptops when working on regulations.

**Academic integrity**

The policy and principles of academic integrity are defined in Section 3 of the Code of Honor of the National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky". Details: https://kpi.ua/code.

**Norms of ethical behavior**

Norms of ethical behavior of students and employees are defined in Section 2 of the Code of Honor of the National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky". Details: https://kpi.ua/code.

# Types of control and rating system for assessing learning outcomes

**Evaluation and control measures**

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| --- | --- | --- | --- |
| № | Evaluation control measure | Q-ty | Total |
| 1. | Work on seminars | 10 | 30 |
| 2. | Execution of practical tasks | 6 | 35 |
| 5 | Individual tasks (Writing abstracts) | 1 | 10 |
| 6 | Tests | 2 | 25 |
|  | 100 | | |

Assessment of practical classes:

- independent work, problem solving, preparation of a request for individual tax consultation - maximum score "5".

- preparation of a complaint (appeal of a tax liability in administrative order) - maximum score "10"

- tests, 1 test - 15 points on 1 point for the correct answer, 2 test - 10 points on 1 point for each correct answer.

Students who scored the required number of points during the semester (≥ 60) receive a credit (credit), "automatic", according to the rating

A student who received more than 60 points in the semester, but wants to improve his score, can pass the test.

Students who scored less than 60 points during the semester are required to perform a test (pass the test).

Students who scored less than 30 points during the semester are not allowed to take the test.

To be admitted to the test, it is also necessary to work out all the missed classes.

**In order to get more points, the student must by 20.05.2021 inclusive:**

- work out all missed classes.

- complete and send all practical assignments that were performed during the semester,

- perform an individual task (prepare an abstract)

- take tests (at the seminar on May 12)

The test will take the form of a test, which takes 50 questions with 2 points for each correct answer. (In total - 100 rating points)

Table of translation of rating points to grades on a university scale

|  |  |
| --- | --- |
| Rating points | Score for  university scale |
| 95 ≤ RD ≤ 100 | Perfectly |
| 85 ≤ RD ≤ 94 | Very good |
| 75 ≤ RD ≤ 84 | Fine |
| 65 ≤ RD ≤ 74 | Satisfactorily |
| 60 ≤ RD ≤ 64 | Enough |
| RD < 60 | Unsatisfactorily |
| Failure to comply with the conditions of admission | Not allowed |

# Procedure for settling issues related to the results of evaluation control measures

# Students have the opportunity to raise any question regarding the procedure of control measures. To do this, you need to contact the teacher orally and get an explanation.

# Calendar boundary control

# Intermediate attestation of students (hereinafter - attestation) is a calendar boundary control. The purpose of the certification is to improve the quality of student learning and monitor the implementation of the schedule of the educational process by students.

# The condition for a positive first attestation is to receive at least 27 points, the second attestation - to receive at least 45 points.

# Additional information on the discipline (educational component)

**EXAMPLE OF TASKS OF MODULAR TEST WORK IN THE DISCIPLINE OF TAX LAW.**

Test tasks

1. The basic principles of tax law include:

a) the principles of balance;

b) the principles of completeness of taxation;

c) the principles of independence;

d) stability;

e) presumption of legality of taxpayer's decisions.

2. In case of refusal of the taxpayer from carrying out documentary check in the presence of the legal bases, bodies of fiscal service have the right:

a) apply administrative seizure of the property of such taxpayer;

b) apply a fine, independently determining the amount of tax liability of such taxpayer;

c) apply a tax compromise;

d) initiate a criminal case against taxpayer officials;

e) conduct an in-house inspection.

3. The following are subject to obligatory registration as a value added tax payer:

a) any person engaged in economic activity;

b) a legal entity, if the volume of taxable transactions for the last 12 calendars. months is less than 300 thousand UAH (excluding VAT);

c) a legal entity, if the volume of taxable transactions for the last 12 calendars. months in total exceeds UAH 1 million (excluding VAT);

d) a natural person crossing the customs border of Ukraine;

e) a natural person who imports cultural values ​​into Ukraine.

4. Changes to any elements of national taxes and fees may be made:

a) not later than six months before the beginning of the new budget period;

b) laws adopted later than July 15 of the year preceding the planned year;

c) laws adopted later than August 15 of the year preceding the planned year;

d) the next calendar quarter, after the relevant decision has been made;

5. The tax benefit is provided by:

a) deferred payment;

b) installment payment;

c) tax deduction;

d) tax credit;

e) setting a reduced rate.

6. The inspection carried out in the premises of the controlling body solely on the basis of the data specified in the tax returns, calculations, is:

a) documentary on-site scheduled inspection;

b) actual inspection;

c) counter-reconciliation;

d) in-house inspection;

e) documentary on-site inspection.

**Work program of the discipline (syllabus):**

**Folded by** the associate professor of the department, economic and administrative law,

Candidate of Law, Associate Professor Isayeva NK,

**Approved** **by** the department \_\_\_\_\_\_\_\_\_\_ (protocol № \_\_\_ from \_\_\_\_\_\_\_\_\_\_\_\_)

**Approved** **by** the Methodical Commission of the faculty (protocol № \_\_ from \_\_\_\_\_\_\_)

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