



## **Syllabus** **Tax system**

Higher education degree - bachelor  
Field of knowledge - 29 International relations  
Specialty - 293 International Law  
Educational and Professional Program - International Law

**Study year – 3 Semestr – 6**  
**Number of credits: 5, Language of study: english**

### **Head of the course:**

Assoc. prof. of the Department of Finance named after S. I. Yuriy, PhD (economics), Assoc. prof. Anatolii LUTSYK

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### **Description of the discipline**

The discipline "Tax System" is aimed at deep and thorough mastery of the theoretical and practical aspects of the tax system, organization of fiscal authorities, determination, coordination and payment of tax payments, implementation of the strategy of voluntary tax payment, the procedure for calculating, declaring and repaying tax liabilities for the main budget-forming taxes.

This discipline belongs to the disciplines that form the professional level of future economists, covers the methodological principles of the essence of taxes, the problems of tax policy, the basics of tax management and tax administration, the procedure for calculating and paying taxes, fees and deductions.

## Course structure

№	Topic	Learning outcomes	Control measures
1	Socio-economic content, types and functions of taxes	To know the need and essence of taxes in historical perspective; establish the role of taxes in the system of revenues of the state and local budgets; know the terminology of taxation, functions of taxes, methods of building tax rates, and classification of taxes.	Tests, surveys
2	Tax policy and the tax system	Justify the nature, concept, necessity and directions of tax policy, criteria for its implementation; distinguish between the essence and tools of tax regulation of the market; analyze the essence of the tax system and its basic requirements; establish the tax structure and factors that determine it; identify scientific principles of building a tax system.	Tests, surveys
3	Organization of activities of controlling bodies in the in the field of taxation and tax work	Analyze the content and regulatory support of tax administration; outline the rights and obligations of taxpayers, the procedure for their registration in fiscal authorities; justify the tasks, functions and principles of the organizational structure, social status, rights and obligations of employees of fiscal authorities; assess the basics of legal regulation of taxation; determine the essence of tax management and principles of tax control in Ukraine.	Tests, surveys, practical assignment
4	Value added tax value	Analyze the essence, fiscal role, purpose and evolution of the value added tax; justify the specifics of the use of VAT elements, the mechanism of its calculation and payment, the algorithm for determining tax liability and tax credit; outline the problems of tax invoices, tax payment, tax declaration, and refund.	Tests, surveys

5	Excise tax tax	Use the tools of excise taxation as a form of specific excise taxes; know the list of excisable goods and excise tax rates; methods of calculating the amount of excise tax payable to the budget; prepare an excise tax declaration	Tests, surveys
6	Customs duty as a fiscal instrument and means of of customs regulation	Identify the links between the economic essence and purpose of customs duties in the system of budget revenues; outline the role of customs duties as a regulator of international business and consumption processes; be able to analyze the essence of customs policy and terminology of customs, the procedure for calculating and paying customs duties; the specifics of the control activities of the fiscal authorities of Ukraine over the completeness and timeliness of payment of customs duties to the budget; have the necessary knowledge to move goods across the customs border without violating the law.	Tests, surveys, essays
7	Tax on profit of enterprises	Be able to analyze the directions of transformation of corporate income taxation in Ukraine, the fiscal role and trends of taxation development; the procedure for calculating and paying income tax; justify the peculiarities of taxation of certain types of activities and transactions, income tax benefits, their economic and fiscal significance, composition and procedure fill in tax reporting on income tax, the specifics of tax control over the payment of corporate income tax to the budget.	Tests, surveys, practical assignment
8	Tax on income of of individuals	Outline the principles of personal income taxation in the world fiscal practice, determine the budgetary role and peculiarities of personal income tax calculation, peculiarities of taxation of certain types of income and taxation of income from entrepreneurial activity and other income; be able to calculate military	Tests, surveys, essays

		duty.	
9	Environmental tax	To study the objects and peculiarities of environmental taxation. Know the mechanism of environmental tax collection	Tests, surveys, practical assignment
10	Special tax regimes regimes	To study the algorithm of collecting the single tax for taxpayers - business entities. Be able to justify the need to reform the procedure for taxation of personal income in Ukraine.	Tests, surveys, practical assignment
11	Rent payment	Analyze the composition of rent for the use of subsoil and for the special use of water and forest resources, characterize the responsibility of rent payers and control over its collection.	Tests, surveys, essays
12	Local taxes and fees	To study the peculiarities of property taxation and local fees in other countries, to know the mechanism of property tax collection: land fees, tax on real estate other than a land plot, and transport tax.	Tests, surveys, essays

### **Literary sources**

1. Budget Code of Ukraine of 08.07.2010 No. 2456-VI as amended. URL: <https://zakon.rada.gov.ua/laws/show/2456-17#Text>
2. Varnalii Z. S., Romaniuk M. V. Tax system: a textbook. K.: Znannya Ukrainy, 2019. 567 c.
3. The Law of Ukraine "On Collection and Accounting of the Single Contribution for Compulsory State Social Insurance" of 08.07.2010 No. 2464-VI. URL: <http://zakon4.rada.gov.ua/laws/show/2464-17>.
4. Kolomiyets P. V. On the compliance of the Tax Code of Ukraine with the constitutional norms in terms of establishing the taxation system. Law and Society. 2021. № 6. C. 209-214.
5. Kotenko A. Principles of tax legislation as the basic principles of building a tax system. Law of Ukraine. 2020. № 4. C. 43-56.
6. Customs Code of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17.#Text>
7. Order of the Ministry of Finance of Ukraine "On Approval of the Procedure for Accounting of Taxpayers and Fees" of 09.12.2011, No. 1588. URL: <http://zakon4.rada.gov.ua/laws/show/z1562-11>.

8. Order of the Ministry of Finance of Ukraine "On Approval of the Procedure for Accounting of Payers of the Single Contribution for Obligatory State Social Insurance and Regulations on the Register of Insurers" of 24.11.2014 No. 1162. URL:<http://zakon4.rada.gov.ua/laws/show/z1553-14> .
9. Order of the Ministry of Finance of Ukraine "On Approval of the Procedure for Formation and Submission by Insurers of the Report on the Amounts of Accrued Single Contribution for Obligatory State Social Insurance" of 14.04.2015 No. 435. URL:<http://zakon4.rada.gov.ua/laws/show/z0460-15>.
10. Tax system: a textbook / I. S. Volokhova, O. Y. Dubovyk, M. O. Slatvinska; ed. by I. S. Volokhova, O. Y. Dubovyk. Kharkiv: Disa Plus Publishing House, 2019. 402 c.
11. Tax Code of Ukraine dated 02.12.2010 No. 2755-VI. URL:  
<https://zakon.rada.gov.ua/laws/show/2755-17>
12. Prerequisites of functioning and logic of transformation of controlling institutions on taxation in Ukraine. Galician Economic Herald. 2018. № 1. C. 70-80.
13. Sokolovska A. M. Assessment of the consequences of reforming the tax system of Ukraine in the context of tax burden indicators. Business Inform. 2020. № 7. C. 214-223
14. Frankiewicz P. On the characterization of the budget and tax system of Poland. Prykarpattia legal bulletin. 2018. Issue 1(2). C. 299-302.
15. Khridochkin A. V. On the characterization of forms of public administration in the modern tax system of Ukraine.  
The characterization of forms of public administration in the modern tax system of Ukraine. Law and Society. 2019. № 6(2). C. 80-85.
16. Podviezko, A., Parfenova, L., Pugachev, A. (2019). Tax Competitiveness of the New EU Member States. J. Risk Financial Manag. 12, 34. URL: <https://doi.org/10.3390/jrfm12010034>
17. Stefanie Stantcheva (2020). Understanding Tax Policy: How Do People Reason? NBER Working Papers 27699, National Bureau of Economic Research, Inc URL: <https://www.nber.org/papers/w27699>
18. Taxation Trends in the European Union. Data for the EU Member States, Iceland and Norway 2019 Edition. URL:  
[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/taxation\\_trends\\_report\\_2019.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2019.pdf).

### **Evaluation policy**

- Policy on deadlines and rescheduling: Rescheduling of modules takes place with the permission of the dean's office if there are good reasons (for example, sick leave).
- Academic Integrity Policy: Copying during tests and exams is prohibited (including using mobile devices).
- Attendance Policy: Attendance is a mandatory component of assessment. For objective reasons (for example, illness, international internship, and other reasons), training can take place online with the permission of the university administration.

### **Evaluation**

The final grade for the course is calculated as follows:

Credit module 1	Credit module 2	Credit module 3	Total
30	40	30	100%
1. Oral questioning during the class (7 topics of 5 points each - 35 points) 2. Module test - 65 points	1. Oral questioning during the class (5 topics of 5 points each - 25 points) 2. Module test - 75 points	Preparation of the CPIT - max. 40 points. Defense of the CPIT - max. 40 points Participation in trainings - max. 20 points	

**Student evaluation scale:**

<b>ECTS</b>	<b>Marks</b>	<b>Content</b>
A	90-100	excellent
B	85-89	good
C	75-84	good
D	65-74	satisfactorily
E	60-64	enough
FX	35-59	unsatisfactory with the possibility of reassembly
F	1-34	unsatisfactory with a mandatory repeat course