

TAX SYSTEM

Financial Economics Faculty

Year of study: 4

Credits: 5 ECTS

Practical classes: 180

Obligatory

Lecturers: Senior Lecturer I. Tsurkan

Purpose: To study the financial relationships related to the expropriation and redistribution of the part of national product value to form a national fund of resources.

Objective: learning theoretical and institutional framework of the tax system and tax policy, payment methods, order payment of direct and indirect taxes on firms and individuals, alternative systems of taxation of the State Tax Service.

Subject: economic relations on the redistribution of gross domestic product and national income to create a centralized fund of monetary assets.

Content of the subject is revealed in the topics: Nature and types of taxes. Organization of the tax system. State tax service of Ukraine. Payers and income taxes register. VAT. Excise tax. Customs fees. EPT. Fixed agricultural tax. Personal income tax. Simplified taxation of small businesses. Payment for supplies and services. Other taxes. Tax evasion and tax shifting. Tax policy in the state regulation of the economy. Non-tax payments to the budget.

Supporting lectures and practical classes: computer, multimedia equipment, didactic materials.

Assessment: written test, performance of individual tasks, test, lecture and practical modules, examination.

Teaching methods: interactive (thought-provoking) lectures, role plays, case-studies, business simulations.

Instructional support: reference compendium of lectures, teaching materials, control tests.

Examination method: written examination

Registration for the course: none.

Registration for the exam: as scheduled.

Language: Ukrainian or Russian.