General Information

Course name	*Comparative Tax Law (with Focus on Slovak Tax Law)*	ECTS Credits	5
		Semester	winter

Aims

The aim of the course is to provide students with general knowledge of tax legislation systems applied worldwide and their characteristics (common and distinguishing features), focusing on particular legal regulation of tax system in Slovakia and countries of the students´ origin. On such basis, students will acquire basic knowledge on material and procedural regulation of taxes in several states and will be able to compare different approaches towards taxation of particular activities and assets.

Content

1. Session: Formal introduction & information on requirements;
2. Session: Introduction into comparative tax law:
   a. Theoretical background of comparative approach towards tax law;
   b. Families of law and their characteristics;
   c. Position of Tax law in the legal order of Slovakia/other states;
   d. Fundamental elements of tax law in Slovakia/other states;
   e. Fundamentals of tax administration system;
   f. Importance of particular taxes, revenue information;
3. Session: Direct Taxes:
   a. Comparative approach towards direct taxation in general, characteristics of most applied direct taxes in the world;
   b. Characteristics and legal regulation of relevant direct taxes in Slovakia and other states;
4. Session: Indirect Taxes:
   a. Comparative approach towards indirect taxation in general, characteristics of most applied indirect taxes in the world;
   b. Characteristics and regulation of relevant taxes in Slovakia and other states;
5. Session: Local Taxes:
   a. Comparative approach towards local taxation in general, characteristics of most applied local taxes in the world;
   b. Characteristics and regulation of relevant taxes in Slovakia and other states;
6. Session: Administration of taxes:
   a. Comparative approach towards administration of taxes in general, basic attitudes towards organisation of tax administration, filing reports, tax auditing, tax collection, penalties, etc.;
   b. Tax administration process in Slovakia/other states (filling tax returns, tax assessment, remedies, tax enforcement, etc.);
   c. System of tax authorities;
7. Final essay assignment.

Assessment Methods and Criteria

Students´ results will be evaluated on the basis of:

a) presentations prepared by the students on their domestic tax systems;
b) colloquium – moderated discussion with students (based on the presentations of general comparative tax law aspects, Slovak tax system and students´ domestic tax systems) focusing on similarities and differences in the presented systems;
c) final essay prepared by students.

Grading Scale (in %):

A: 100 – 92 %
B: 91 – 86 %
C: 85 – 80 %
D: 79 – 66 %
E: 65 – 55 %
FX: below 55 %

Grading System:
The University recognises the following six degrees for the evaluation of the study results:
a) A – excellent (excellent results) (numerical value 1)
b) B – very good (above average results) (1.5)
c) C – good (average results) (2)
d) D – satisfactory (acceptable results) (2.5)
e) E – sufficient (results meet the minimum criteria) (3)
f) FX –failed (requires further work) (4)

Bibliography

Thuronyi, V., Brooks, K., Kolozs, B. Comparative Tax law, Wolters Kluwer, 2016
Particular study materials will highly depend on students´ nationality.