

**Ministry of Education and Science of Ukraine  
Yaroslav Mudryi National Law University**

Department of Financial Law

**WORK PROGRAMME OF ACADEMIC DISCIPLINE  
"TAX LAW"**

Level of higher education - the second (master's) level

Degree of higher education - master

Field of knowledge - 29 "International relations"

Specialty - 293 "International Law"

Educational programme / specialization – «International Law»

Discipline status – compulsory

Recruitment year – 2022

Kharkiv 2022

**Work programme of academic discipline "Tax Law"** for students of the second (master's) level of higher education in the field of knowledge 29 "International Relations" of the specialty 293 "International Law" of the specialization "International Law" of the Faculty of International Law. Kharkiv: Yaroslav Mudryi National Law University, 2022. 30 p.

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### 1. Description of the discipline

The work programme of the discipline "Tax Law" is developed in accordance with the educational and professional programme "International Law" of the second (master's) level of higher education in the field of knowledge 29 "International Relations", specialty 293 "International Law".

Name of indicators	Field of expertise, speciality, level of education	Didactic structure of the discipline	
		full-time education	part-time education
Number of ECTS credits - 5.0	Field of knowledge - 29 "International relations"	Compulsory	Compulsory
Number of modules - 3		year of study: 2022-2023	year of study: 2022-2023
	Speciality - 293 "International Law"	semester	semester
Total number of hours - 150		1	1
Weekly hours: 4	Level of education - second (master's) degree	<b>Lectures</b>	<b>Lectures</b>
		22 hours.	6 hours.
		<b>Practical/ seminar classes</b>	<b>Practical / seminar classes</b>
		28 hours.	6 hours.
		<b>Individual work</b>	<b>Individual work</b>
		100 hours.	138 hours.
		Types of control: ongoing monitoring; final control of knowledge (exam)	Types of control: ongoing monitoring; final control of knowledge (credit test)

*The aim* of the academic discipline is to form a system of knowledge about tax law as a set of legal norms governing social relations that arise and develop in the field of taxation of the state and local governments; to intensify the analytical activities of higher education students; to develop basic skills and abilities to apply tax legislation in the activities of a lawyer.

#### **Tasks:**

- providing a system of theoretical knowledge about tax law as a sub-branch of financial law;
- mastery of the main tax and legal categories and the ability to navigate the array of legislation governing tax relations;
- development of skills and abilities to apply tax legislation in accordance with

European standards and the practice of the Supreme Court on taxation.

**Pre-requisites:** theory of law, constitutional law, labor law, administrative law.

**Keywords:** legal regulation of the EU internal market.

**Specialization:** international tax law, tax disputes, WTO law, corporate law and EU governance.

## 2. Expected Learning Outcomes

As a result of mastering the discipline, a higher education student must demonstrate the following learning outcomes:

LO-1.	Demonstrate and apply fundamental knowledge and understanding of modern legal doctrines, principles and categories of tax law.
LO -2.	Demonstrate an understanding of tax legal relations and determine their content, structure and peculiarities of the relationship between subjects of tax law and subjects of tax legal relations.
LO -3.	Determine the essence of the legal nature of the tax and the tax system of Ukraine, the basic principles of establishing taxes and fees.
LO -4.	Demonstrate an understanding of the legal mechanism of taxation and its elements.
LO -5.	Define the essence of tax liability, its occurrence, change and termination, and demonstrate an understanding of the guarantees to ensure the fulfillment of the obligation to pay taxes and fees.
LO -6.	Define the essence and characterize the methods of tax control.
LO -7.	Demonstrate an understanding of the legal status of regulatory authorities and the peculiarities of their participation in tax relations.
LO -8.	Demonstrate an understanding of the content of a tax offense and liability for violation of tax laws.
LO -9.	Demonstrate knowledge of the procedure for administrative and judicial appeal of decisions of regulatory authorities.
LO -10.	Describe the peculiarities of legal regulation of national taxes and fees indirect taxation.
LO -11.	Describe the peculiarities of legal regulation of national taxes and fees indirect taxation.
LO -12.	Explain the peculiarities of legal regulation of local taxes and fees.

Teaching of the discipline ensures the formation of general and special competencies of the higher education student and the achievement of learning outcomes defined by the educational and professional programme "International Law", namely:

***General competencies:***

GC 1. Ability to think critically, analyze and synthesize.

GC 2. The ability to identify and solve problems arising in the professional sphere, to formulate and ask questions for their further solution.

GC 4. Ability to generate new ideas (creativity).

GC 7. Ability to conduct research at the appropriate level.

GC 8. Ability to learn and master modern knowledge with a high degree of autonomy.

GC 9. Ability to solve innovative problems and find alternative solutions in professional activities.

GC 10. Ability to work (collect, receive, systematize and synthesize) with a variety of information and large amounts of information from various sources, analyze and critically and constructively evaluate it, taking into account the cross-cultural characteristics of subjects of international relations.

GC 12. Ability to formulate a personal opinion and present it with evidence.

GC 15. Ability to understand the specifics of the subject area and professional activity, make informed, balanced decisions and realize their ethical implications.

***Special competencies:***

SC 5. The ability to effectively ensure the adaptation of Ukrainian legislation to EU law in law-making, law-interpreting and law-enforcing contexts, to provide legal support to European integration and Euro-Atlantic processes in various spheres of social relations.

SC 9. Ability to understand the nature of integration entities, to determine optimal approaches and strategies for Ukraine's cooperation with such entities.

SC 10. The ability to provide a full and versatile international legal assessment of the actions of subjects of international law.

SC 12. Ability to conduct research and/or introduce innovations in various fields and institutions of public international law, private international law, and EU law.

SC 13. Ability to formulate proposals for improving and establishing synergies between international and national lawmaking and law enforcement processes.

SC 14. Ability to apply an interdisciplinary approach to the assessment of international legal phenomena and international relations using legal instruments.

SC. 15. Ability to make decisions in situations requiring systematic, logical and functional interpretation of international law (public/private), European Union law, as well as understanding of the peculiarities of their application.

SC 16. Ability to work with international documentation (treaties, acts of international organizations and bodies, etc.), determine their legal nature, draft and prepare supporting documentation in Ukrainian and foreign languages.

SC 19. The ability to self-learn, obtain lifelong learning, improve and enhance one's own skills.

SC 20 Ability to provide a proper legal assessment of evidence in a legal case and in a specific procedural situation, the ability to work with evidence, solve problems in planning and organizing the legal process, and resolve a legal case in different jurisdictions.

SC 21. The ability to communicate effectively in an international, multicultural environment using knowledge in the fields of international law, European law and international relations.

***Programme learning outcomes:***

PLO 2. Develop new ideas for solving practical problems in the field of professional legal activity.

PLO 7. Make informed decisions based on the knowledge of public, private and EU law and to understand their implications for various subjects of national and international law.

PLO 9. To be aware of the mechanism and consequences of the implementation of the norms of international treaties, the application of acts of international intergovernmental organizations, the implementation of decisions of international courts in the national legal order.

PRN. 14. Demonstrate the ability to communicate own knowledge, conclusions and arguments to specialists and non-specialists.

PLO 15. Describe different legal systems and mechanisms of their interaction; knowledge of the peculiarities of the international regulatory system and the place of international law (public/private), European Union law in it.

PLO 16. Determine the content and legal nature of national legal acts, international treaties and other international documents, identify conflicts between the provisions of international treaties, between the provisions of an international treaty and acts of national legislation, and propose ways to resolve them

PLO 17. Conduct research on international legal issues, using primary sources and methods of legal interpretation of complex problems arising from this research, to argue conclusions and present research results.

PLO 18. Freely use available information and communication technologies and databases for professional activities.

PLO 19. Demonstrate knowledge of the evolution, state and prospects of development of legal regulation of various areas of international cooperation, understand the consequences of convergence of legal systems in the context of globalization and regional integration.

PLO 20. Demonstrate the ability to conduct legal business, skills of complex legal and economic analysis of a commercial project, including international, taking into account risks.

### **3. Programme of the discipline**

#### **Module 1: Tax law as a sub-branch of financial law.**

*Tax law in the system of law.* Tax law as a sub-branch of financial law. Subject and method of tax law. The science of tax law. The system of tax law. Sources of tax law. Composition of tax legislation of Ukraine. Tax Code of Ukraine in the system of tax legislation and its scope. Principles of tax law, principles of taxation and principles of tax legislation.

*Tax legal relations and tax legal norms.* The concept of tax legal relations. Features of tax legal relations. Classification of tax legal relations. Content of tax legal relations. Object of tax legal relations. Subjects of tax legal relations. Correlation of subjects of tax law and subjects of tax legal relations. Legal status of subjects of tax legal relations. Place and role of the state in the system of subjects of tax legal relations. The place of the taxpayer in the system of subjects of tax legal relations. Obligations and rights of taxpayers. Concept and features of tax and legal norms. Classification and structure of tax and legal norms.



*Legal nature of tax and tax system.* The concept of the tax system of Ukraine. The concept and levels of tax pressure. Basic principles of establishing taxes and fees. The concept of tax and fee. Signs of a tax. Principles and functions of tax. The relationship between tax, fee and duty. Classification of taxes and fees. National taxes and fees. Local taxes and fees. Special tax regimes.

*General principles of establishing taxes and fees.* Legal mechanism of taxation. Elements of the legal mechanism of taxation. Individuals as taxpayers. Legal entities as taxpayers. Self-employed person. The concept of tax resident and tax non-resident. Legal status of tax agents. The concept of related parties. The concept and levels of representation in tax law. Legal and authorized representation of the taxpayer. The concept and types of taxation objects. Methods of determining the objects of taxation. The concept of tax rates and their classification. The concept of the subject of taxation. Correlation of the object and subject of taxation. The tax base. Unit of measurement of the tax base. Determination of the tax base. The concept of tax period and its types. Calculation of tax. Determination of tax and monetary liabilities. The procedure for paying taxes and fees. Sources of payment of monetary obligations. Terms of payment of taxes and fees. Changing the term of monetary obligations. Terms of payment of taxes and fees. Changing the term of payment of tax and fees. The concept of tax reporting. Types of tax documents. Terms of tax reporting storage. Content, structure and forms of tax returns. Persons responsible for preparing tax returns. The procedure for preparing and submitting tax returns. Amendments to tax returns. The concept and system of tax benefits. Types and forms of tax benefits. The concept of tax credit. The concept of double taxation. Ways and methods of eliminating double taxation. International tax treaties for the elimination of double taxation: content.

*Tax liability and its elements. Enforcement of tax liability.* The concept and content of tax liability. Tax liability in the broad and narrow sense. Conditions for the emergence, change and termination of tax liability. The concept of tax address. Fulfillment of the tax obligation. The moment of termination of the obligation to pay taxes and fees. Determination of the amounts of tax and monetary liabilities. The concept of an agreed monetary obligation. Guarantees to ensure the fulfillment of the obligation to pay taxes and fees. Content of tax lien. Procedure for the creation

and termination of a tax lien. The concept of administrative seizure of assets.

*The concept of tax debt.* Peculiarities of repayment of a monetary obligation or tax debt in case of liquidation or reorganization of a taxpayer and in case of death of an individual or recognition of an individual as missing or incapacitated, as well as minors. Installment and deferral of a taxpayer's monetary obligation or tax debt. Write-off of bad tax debt. Limitation periods and the procedure for their application.

*Tax control.* Controlling and enforcement authorities. The system of bodies of the State Fiscal Service of Ukraine and their legal status. Determination of the content of tax control and the powers of the authorities to exercise it. Methods of tax control. Keeping records of taxpayers. General provisions and features of taxpayer accounting. Tax number of the taxpayer. Information and analytical support of the activities of controlling bodies. Tax information: concept and procedure for obtaining. Counter reconciliations. The concept of tax audit. Classification of tax audits. The procedure and features of conducting various types of audits. Timing of inspections. Registration of audit results. Monitoring of controlled transactions and interviewing officials, authorized persons and/or employees of the taxpayer. The concept of a controlled transaction. Initial analysis of information on controlled transactions. Analysis of reports on controlled transactions. Analysis of transfer pricing documentation. Tax consultations: concept, types, procedure for providing and appealing.

*Liability for violation of tax legislation.* The concept and signs of a tax offense. Composition of a tax offense. Classification of tax offenses. Tax offenses related to the failure to fulfill the taxpayer's obligations for tax accounting. Tax offenses related to the failure to fulfill the taxpayer's obligations to pay taxes and fees. Tax offenses related to the failure to fulfill the taxpayer's obligations on tax reporting. Grounds for liability for violation of tax laws. Types of legal liability for violation of tax laws. Financial liability as a type of legal liability for violation of laws on taxation and other legislation, control over compliance with which is vested in the controlling authorities. The procedure for bringing to financial responsibility for violation of tax legislation. Circumstances that exclude financial liability for violations of tax laws. Penalty as the main type of financial liability for violation of tax legislation. Criminal and administrative liability for violation of tax legislation.

*Protecting the rights and interests of taxpayers.* Appealing and canceling decisions of regulatory authorities. Tax notice-decision. Tax claim. The procedure for sending and revoking a tax assessment notice and tax claim. Administrative procedure for appealing decisions of regulatory authorities. Judicial procedure for appealing against decisions of regulatory authorities.

## **Module 2. National taxes and duties in Ukraine**

*National taxes and fees: direct taxation.* Legal nature of direct taxation. The place of income tax in the tax system of Ukraine. Basic and additional elements of the legal mechanism of income tax. The principle of tax residence in the taxation of legal entities. Object of corporate income tax. Determination of the financial result in the collection of corporate income tax. The concept of depreciation in the collection of corporate income tax. Corporate income tax rates and their types. The procedure for calculating corporate income tax. Tax benefits in the collection of corporate income tax and their types. Terms of payment of corporate income tax. Tax reporting on corporate income tax: types and structure.

*The place of personal income tax in the tax system of Ukraine.* Basic and additional elements of the legal mechanism of personal income tax. Principles of tax residency and territoriality in the taxation of individuals. Criteria for determining tax residency status. Tax agent as a representative of the taxpayer. Object of taxation when levying personal income tax. Tax base for personal income taxation. Types of tax benefits in the collection of personal income tax. Types of personal income tax rates. The procedure for calculating personal income tax. Terms of payment of personal income tax. Peculiarities of taxation of income received by an individual engaged in independent professional activity. Peculiarities of taxation of income received by an individual entrepreneur.

*National taxes and fees in Ukraine: indirect taxation.* The content of indirect taxes and their place in the tax system of Ukraine. Features of indirect taxation. Types of indirect taxes. Legal regulation of value added tax. The content of value added tax. The main elements of the legal mechanism of value added tax: payer, object, rate. Registration of persons as value added tax payers. Additional elements of the legal mechanism of value added tax. The procedure for calculating value added tax. The concept of tax liability and tax credit in the calculation of value added

tax. Budgetary reimbursement. Tax invoice. Unified register of tax invoices. Excise tax. Definition of excise tax and excisable goods. The main elements of the legal mechanism of the excise tax. Features of excise duty rates. Additional elements of the legal mechanism of the excise tax. Control over the payment of excise tax. Excise warehouses. Excise tax invoices. Unified register of excise invoices.

*Other types of national taxes and fees in Ukraine.* The place of environmental tax in the tax system of Ukraine. Basic and additional elements of the legal mechanism of environmental tax. Rent and its components. Rent for the use of subsoil for the extraction of minerals. Rent for the use of subsoil for purposes other than mining. 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 the transportation of oil and oil products by main oil pipelines and oil product pipelines, transit transportation by natural gas and ammonia pipelines through the territory of Ukraine. Customs duty. Concept and types. Peculiarities of legal regulation of customs duties. Military duty: payers, object, rate.

### **Module 3: Local taxes and fees in Ukraine.**

*Local taxes in Ukraine. The only tax in the system of local taxes.* Features of the establishment of local taxes. Powers of local councils to establish local taxes. The single tax. Taxpayers and criteria for their division into groups. The object of taxation. The tax base. Tax rate. Tax (reporting) period. Term and procedure for payment of tax. Term and procedure for preparation and submission of reports on tax calculation and payment.

*Property tax in the system of local taxes.* Composition of the property tax. Basic elements of the legal mechanism of land tax: payer, object, rate. Additional elements of the legal mechanism of the land tax: the procedure for calculation and payment, tax period, and the procedure for crediting to budgets. Rent. Tax on real estate other than a land plot as a local property tax. Basic elements of the legal mechanism of real estate tax: payer, object, rate. Additional elements of the legal mechanism of the real estate tax: calculation and payment procedure. Transport tax: payer, object, rate, declaration and payment procedure.

*Legal regulation of local fees in Ukraine.* Features of the establishment of local fees. Powers of local councils to establish local fees. Fee for parking spaces.

Payers of the fee. Object and tax base of the fee. Rate of the fee. Tax period. Term and procedure for payment of the fee. Term and procedure for submitting reports on the calculation and payment of the tax. Tourist tax. Obligatory nature of the tax. Payers of the tax. Object and tax base. Tax rate Tax period. Term and procedure for payment of the tax. Term and procedure for submitting reports on calculation and payment.

#### ***4. The scope and structure of the discipline***

##### ***4.1 For full-time students***

№	Date of the event (according to the schedule)	Content module titles. Titles of topics	Hours			
			Total amount	Including.		
				Lectures	Practical classes	Individual work
		<b>Module 1: Tax law as a sub-branch of financial law</b>				
		<b>Topic 1:</b> Tax law in the system of law	8	1	1	6
		<b>Topic 2.</b> Tax legal relations and tax and legal norms	8	1	1	6
		<b>Topic 3.</b> Legal nature of tax and tax system	10	2	2	6
		<b>Topic 4.</b> General principles of setting taxes and fees	8	1	1	6
		<b>Topic 5.</b> Tax liability and its elements. Enforcement of tax liability	9	1	2	6
		<b>Topic 6.</b> The concept of tax debt	8	1	1	6
		<b>Topic 7.</b> Tax control in Ukraine	9	1	2	6
		<b>Topic 8:</b> Liability for violation of tax legislation	8	1	1	6
		<b>Topic 9:</b> Protecting the rights and interests of taxpayers	8	1	1	6
		<i>Total</i>	76	10	12	54
		<b>Module 2. National taxes and fees in Ukraine</b>				
		<b>Topic 1:</b> National taxes and duties: direct taxation	10	2	2	6

		<b>Topic 2.</b> The place of personal income tax in the tax system of Ukraine	9	1	2	6
		<b>Topic 3.</b> National taxes and fees: indirect taxation	10	2	2	6
		<b>Topic 4.</b> Other types of national taxes and fees in Ukraine	7	1	2	4
		<i>Total</i>	36	6	8	22
		<b>Module 3: Local taxes and fees in Ukraine</b>				
		<b>Topic 1:</b> Local taxes in Ukraine. Single tax in the system of local taxes	12	2	2	8
		<b>Topic 2.</b> Property tax in the system of local taxes	14	2	4	8
		<b>Topic 3.</b> Legal Regulation of Local Meetings in Ukraine	12	2	2	8
		<i>Total</i>	38	6	8	24

#### 4.2. For part-time students

№	Date of the event (according to the schedule)	Content module titles. Titles of topics	Hours			
			Total	Including.		
				Lectures	Practical classes	Individual work
		<b>Module 1:</b> Tax law as a sub-branch of financial law				
		<b>Topic 1:</b> Tax law in the system of law	10	2	2	6
		<b>Topic 2.</b> Tax legal relations and tax and legal norms	6	-	-	6
		<b>Topic 3.</b> Legal nature of tax and tax system	6	-	-	6
		<b>Topic 4.</b> General principles of setting taxes and fees	6	-	--	6
		<b>Topic 5.</b> Tax liability and its elements. Enforcement of tax liability	6	-	-	6
		<b>Topic 6.</b> The concept of tax debt	6	-	-	6
		<b>Topic 7.</b> Tax control in Ukraine	6	-	-	6
		<b>Topic 8:</b> Liability for violation of tax legislation	6	-	-	6
		<b>Topic 9:</b> Protecting the rights and interests of taxpayers	6	-	-	6

		<i>Total</i>	58	2	2	54
		<b>Module 2. National taxes and fees in Ukraine</b>				
		<b>Topic 1: National taxes and duties: direct taxation</b>	14	2	2	10
		<b>Topic 2. The place of personal income tax in the tax system of Ukraine</b>	10	-	-	10
		<b>Topic 3. National taxes and fees: indirect taxation</b>	10	-	-	10
		<b>Topic 4. Other types of national taxes and fees in Ukraine</b>	10	-	-	10
		<i>Total</i>	44	2	2	40
		<b>Module 3: Local taxes and fees in Ukraine</b>				
		<b>Topic 1: Local taxes in Ukraine. Single tax in the system of local taxes</b>	18	2	2	14
		<b>Topic 2. Property tax in the system of local taxes</b>	16	-	-	16
		<b>Topic 3. Legal Regulation of Local Meetings in Ukraine</b>	14	-	-	14
		<i>Total</i>	48	2	2	44
		<b>Total hours / ECTS credits</b>	<b>150/5,0</b>	<b>6</b>	<b>6</b>	<b>138</b>

### ***5. Forms of pedagogical control and means of assessment of learning outcomes***

The assessment of results of results of studying the discipline "Tax Law" involves the ongoing monitoring and final control and is based on the cumulative scoring and rating system.

Types of ongoing monitoring:

- control of the quality of students' mastering of the programme material of the discipline in *practical classes* using the following means: oral, written or express survey, solving practical problems or tasks, participation in the development of a case, defense of an essay or abstract at the initiative of a student.

The ongoing monitoring is aimed at checking the level of student's preparation for studying the current material. During a practical lesson, a student can receive a grade on a four-point scale (0, 3, 4, 5);

- quality control of students' mastery of the programme material of the discipline, which is conducted at the end of the modules in the form of a test or

colloquiums;

- students' completion of *individual work* assignments during the semester (preparation of a presentation, essay, abstract, etc.). The maximum number of points for individual work is 10.

The form of *final control of the knowledge* of higher education students in the discipline is an *exam*, which is graded on a scale from 0 to 60 points. The minimum score for the results of ongoing monitoring and individual work, with which a student is admitted to the exam, is 25 points.

Distribution of points between forms of organization of the educational process and types of control measures:

Ongoing monitoring						Individual work	Final control (exam)	Total
Module 1		Module #2		Module #3				
p/l	colloquium	p/l	colloquium	p/l	colloquium			
max 5	max 5	max 5	max 5	max 5	max 5	max 10	max 60	max 100

### 6. Criteria of assessment of learning outcomes

Type of control	Points	Criteria (for each assessment)
Ongoing monitoring at the practical class	Max 5	Excellent assimilation of the educational material on the topic, some minor flaws are possible.
	4	Good mastery of the material on the topic, but there are some mistakes.
	3	Satisfactory level of mastery of the material, a significant number of errors.
	Min 0	Unsatisfactory level of learning.
Colloquium	Max 5	The results of processing the material are high, with a small number of minor errors.
	4	Good mastery of the material on the topic, but there are some mistakes
	3	Satisfactory level of mastery of the material, a significant number of minor errors
	2	Satisfactory level of mastery of the material, a significant number of significant errors.
	1	Gaps in knowledge, the student has a poor command of the material.
	Min 0	Unsatisfactory level of learning.



Individual work	Max 10	Deep knowledge of the issues related to the research topic, fluency in the material, ability to think independently and creatively, find, summarize, analyze the material, and draw independent theoretical and practical conclusions.
	8	The paper covers the main provisions of the topic, but there are some inaccuracies in the presentation of the material, theoretical concepts are not sufficiently supported by factual data.
	6	The main provisions of the topic are covered, but some issues are incompletely covered. The student has a good command of the material, but lacks creativity and independence in research.
	4	The main theoretical issues are covered superficially, there are no conclusions or the conclusions are not independent; the student has a poor command of the material.
	2	The main provisions of the topic are covered superficially, theoretical positions are not supported by factual material; there are no conclusions; the student has a poor command of the material.
	0	The main provisions of the topic are covered superficially, with a large number of errors; there are no conclusions; the student does not know the material of the work.
Examination	Max 60	<ol style="list-style-type: none"> <li>1. Comprehensive, systematic and in-depth knowledge of the material provided by the programme of the discipline, including orientation in the main scientific doctrines and concepts of the discipline.</li> <li>2. Mastering the basic and additional literature recommended by the department.</li> <li>3. Ability to independently replenish knowledge in the discipline and use the acquired knowledge in practical work.</li> </ol>
	50	<ol style="list-style-type: none"> <li>1. Sufficiently complete knowledge of the material provided for in the programme of the discipline, with no significant inaccuracies in the answer.</li> <li>2. Mastering the basic literature recommended by the department.</li> <li>3. Ability to independently replenish knowledge in the discipline, understanding their importance for practical work.</li> </ol>
	45	<ol style="list-style-type: none"> <li>1. Knowledge of the basic material provided by the programme of the discipline to the extent sufficient for further study and future work in the profession.</li> <li>2. Mastering the basic literature recommended by the department.</li> <li>3. Errors and significant inaccuracies in the answer to the exam if you have the knowledge to eliminate them yourself or with the help of a teacher.</li> </ol>

40	1. Knowledge of the basic material provided by the programme of the discipline to the extent sufficient for further study and future work in the profession. 2. familiarization with the main literature recommended by the department. 3. Errors in answering the exam if you have the knowledge to eliminate the most significant errors with the help of the teacher.
35	1. Gaps in knowledge of certain parts of the basic material provided by the programme of the discipline. 2. The presence of errors in the answer to the exam.
0	1. Lack of knowledge of a significant part of the basic material provided by the programme of the discipline. 2. Inability to continue education or professional activity without taking a repeated course in this discipline

## 7. Skills Rating Scale: National and ECTS

Assessment on the ECTS scale	Definition.	Score on the national scale	Rating for 100-point scale used in NSW
<b>A</b>	<b>Excellent</b> - excellent performance, with only a few errors	5	90 - 100
<b>B</b>	<b>Very good</b> - above average with a few errors	4	80 - 89
<b>C</b>	<b>Good</b> - generally correct work with a number of minor errors		75 - 79
<b>D</b>	<b>Satisfactory</b> – not bad, but with a significant number of shortcomings	3	70 - 74
<b>E</b>	<b>Sufficient</b> - performance meets the minimum criteria		60 - 69
<b>FX</b>	<b>Unsatisfactory</b> - you need to work on it before retaking it	2	20 - 59
<b>F</b>	<b>Unsatisfactory</b> - serious further work is required, a repeat course is mandatory		1 - 19

## 8. Information support of the discipline

### *Regulatory and legal acts*

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96-BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-bp#Text> .
2. Instruction on the Procedure for the Calculation and Payment of the

Single Contribution for Obligatory State Social Insurance: approved by the Order of the Ministry of Finance of Ukraine dated 20.04.2015 No. 449 (as amended by the Order of the Ministry of Finance of Ukraine dated 21.12.2020 No. 790). URL: <https://zakon.rada.gov.ua/laws/show/z0508-15#Text> .

3. Code of Administrative Procedure of Ukraine: Law of Ukraine of 06.07.2005 No. 2747-IV. URL: <https://zakon.rada.gov.ua/laws/show/2747-15#Text>.

4. Code of Ukraine on Administrative Offences: Law of Ukraine of 07.12.1984 No. 8073-X. URL: <https://zakon.rada.gov.ua/laws/show/80731-10#Text>.

5. Criminal Code of Ukraine: Law of Ukraine of 05.04.2001 No. 2341-III. URL: <https://zakon.rada.gov.ua/laws/show/2341-14#Text> .

6. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .

7. Tax Code of Ukraine: Law of Ukraine of 02.12.2010 No. 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> .

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