

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

**SYLLABUS 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

Syllabus 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. 20 p.

Developers:

D.A. Kobylnik, Doctor of Law, Associate Professor of the Department of Financial Law, Associate Professor.

D.O. Bilinskyi, Doctor of Law, Associate Professor of the Department of Financial Law, Professor.

Approved at the meeting of the Department of Financial Law

(minutes No. 12 of June 29, 2022).

Head of the department - O.O. Dmytryk, Doctor of Law, Professor

Information about the lecturers

Title of the course	Tax law
Type of the course	Compulsory
Lecturers	D.A. Kobylnik, Doctor of Law, Associate Professor of the Department of Financial Law, Associate Professor. D.O. Bilinsky, Doctor of Law, Associate Professor of the Department of Financial Law, Professor.
Contact	057 704-93-02
E-mail.	d.a.kobylnik@nlu.edu.ua d.o.bilinsky@nlu.edu.ua
Consultations	in accordance with the developed schedule of individual consultations
Online consultations	During distance learning, consultations are held using Moodle, Zoom, and other platforms.

Course Overview

The essence of tax law and its basic categories is revealed. The content and significance of the principles of tax law, tax legislation and principles of taxation are analyzed. The range of subjects of tax law is outlined, their rights and obligations are established. The concepts of "tax", "fee" are considered; the main elements of national and local taxes and fees in Ukraine and the peculiarities of their administration. The author analyzes the methods of tax control and ways to protect the rights of taxpayers.

The aim and tasks of academic discipline

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.

***The place of the discipline in the structure of the educational-
professional programme***

Pre-requisites: Theory of law, constitutional law, labor law, administrative

Keywords: legal regulation of the EU internal market.

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

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 specifics 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 in direct taxation.

LO-11. Describe the peculiarities of legal regulation of national taxes and fees in direct taxation.

LO-12. Describe the peculiarities of legal regulation of local taxes and fees

**STRUCTURE OF THE DISCIPLINE
for full-time students**

№	Audit classes (contact)		Individual work (in hours)
	Topics	Practical studies	
1	Tax law in the system of law	Tax law in the system of law	6
2	Tax legal relations and tax regulations	Tax legal relations and tax regulations	6
3	Legal nature of tax and tax system	Legal nature of tax and tax system	6
4	General principles of setting taxes and fees	General principles of setting taxes and fees	6
5	Tax liability and its elements. Enforcement of tax liability	Tax liability and its elements. Enforcement of tax liability	6
6	The concept of tax debt	The concept of tax debt	6
7	Tax control	Tax control	8
8	Liability for violation of tax legislation	Liability for violation of tax legislation	8
9	Protecting the rights and interests of taxpayers	Protecting the rights and interests of taxpayers	6
10	National taxes and duties: direct taxation	National taxes and duties: direct taxation	6
11	The place of personal income tax in the tax system of Ukraine	The place of personal income tax in the tax system of Ukraine	6
12	National taxes and duties: indirect taxation	National taxes and duties: indirect taxation	6
13	Other types of national taxes and duties in Ukraine	Other types of national taxes and duties in Ukraine	4
14	Local taxes in Ukraine. Single tax in the system of local taxes	Local taxes in Ukraine. Single tax in the system of local taxes	8
15	Property tax in the system of local taxes	Property tax in the system of local taxes	8
16	Legal Regulation of Local Assemblies in Ukraine	Legal Regulation of Local Assemblies in Ukraine	8
	Total		100

**STRUCTURE OF THE DISCIPLINE
for part-time students**

№	Topics	Practical studies	Individual work (in hours)
1	Tax law in the system of law	Tax law in the system of law	138
2	National taxes and duties: direct taxation	National taxes and duties: direct taxation	
3	Local taxes in Ukraine. Single tax in the system of local taxes	Local taxes in Ukraine. Single tax in the system of local taxes	

Individual work of students

Students' individual work is carried out in the following forms:

- studying new scientific and educational literature, as well as foreign legislation;
- working on cases on the adoption and enforcement of administrative acts;
- completion of practical tasks, self-testing;
- writing essays and papers;
- preparation of abstracts for scientific and practical conferences;
- participation in student research competitions;
- preparation for practical classes, colloquia, and testing.

Tasks and methodological recommendations for individual work are provided in the Study Guide for individual work and practical classes in the discipline "Tax Law" for students of the second (master's) level of higher education in the field of knowledge 29 "International Relations", speciality 293 "International Law".

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-](https://zakon.rada.gov.ua/laws/show/80731-10#Text)

[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> .

8. Regulation on the State Customs Service of Ukraine: approved by the Cabinet of Ministers of Ukraine dated 06.03.2019 No. 227. URL: <https://zakon.rada.gov.ua/laws/show/227-2019-п#Text> .

9. Regulation on the State Tax Service of Ukraine: approved by the Cabinet of Ministers of Ukraine dated 06.03.2019 No. 227. URL: <https://zakon.rada.gov.ua/laws/show/227-2019-п#Text> .

10. Regulation on conducting inspections of the state of preservation of taxpayer's property held in tax lien: approved by the Order of the Ministry of Finance of Ukraine dated 16.06.2017 No. 584. URL: <https://zakon.rada.gov.ua/laws/show/z0858-17#Text>

11. Regulation on the Registration of Value Added Tax Payers: approved by the Order of the Ministry of Finance of Ukraine of 14.11.2014 No. 1130. URL: <https://zakon.rada.gov.ua/laws/show/z1456-14#Text>.

12. Regulation on the Registration of Individuals in the State Register of Individuals - Taxpayers: approved by the Order of the Ministry of Finance of Ukraine of 29.09.2017 No. 822. URL: <https://zakon.rada.gov.ua/laws/show/z1306-17#Text>.

13. Procedure for maintaining a unified register of individual tax consultations: approved by the Order of the Ministry of Finance of Ukraine dated 24.05.2017 No. 523. URL: <https://zakon.rada.gov.ua/laws/show/z0719-17#Text>.

14. The Procedure for Maintaining the Unified Register of Tax Invoices: approved by the Resolution of the Cabinet of Ministers of Ukraine dated 29.12.2010

No. 1246 (as amended by the Resolution of the Cabinet of Ministers of Ukraine dated 26.04.2017 No. 341). URL: <https://zakon.rada.gov.ua/laws/show/1246-2010-п#Text>.

15. Procedure for keeping records of taxes, fees and other payments, single contribution to the obligatory state social insurance paid to a single account: approved by the Order of the Ministry of Finance of Ukraine of 23.03.2021 No.166. URL: <https://zakon.rada.gov.ua/laws/show/z0667-21#Text>.

16. Procedure for maintaining operational accounting of taxes, fees, payments and single contribution to obligatory state social insurance by tax authorities: approved by Order of the Ministry of Finance of Ukraine dated 12.01.2021 No. 5. URL: <https://zakon.rada.gov.ua/laws/show/z0321-21#Text>.

17. Procedure for the interaction of information systems of the State Tax Service of Ukraine and the State Customs Service of Ukraine for the exchange of information necessary for the administration of taxes, fees and other mandatory payments, implementation of control procedures for compliance with tax and customs legislation: approved by Order of the Ministry of Finance of Ukraine of 10.06.2020 No. 286. URL: <https://zakon.rada.gov.ua/laws/show/z0593-20#Text>.

18. Procedure for filling in the requisite "Purpose of payment" of payment documents for transfer in case of payment (collection) of taxes, fees, payments to budget accounts and/or single contribution to the obligatory state social insurance to non-budget accounts, as well as to a single account: approved by the Order of the Ministry of Finance of Ukraine dated 24.07.2015 No. 666. URL: <https://zakon.rada.gov.ua/laws/show/z0974-15#Text>.

19. Procedure for the application of administrative seizure of taxpayer's property: approved by the Order of the Ministry of Finance of Ukraine dated 14.07.2017 No. 632. URL: <https://zakon.rada.gov.ua/laws/show/z0948-17#Text>.

20. Procedure for the application by tax authorities of measures of influence in the form of penalties to legal entities (except for authorized institutions) for violation of currency legislation: approved by Resolution of the Cabinet of Ministers of Ukraine of 26.05.2021 No. 524. URL: <https://zakon.rada.gov.ua/laws/show/524-2021-п#Text>.

21. Procedure for the Application of Tax Lien by Tax Authorities: approved by the Order of the Ministry of Finance of Ukraine dated 16.06.2017 No. 586. URL: <https://zakon.rada.gov.ua/laws/show/z0859-17#Text>.

22. Procedure for providing summarising tax consultations: approved by the Order of the Ministry of Finance of Ukraine dated 27.09.2017 No. 811. URL: <https://zakon.rada.gov.ua/laws/show/z1266-17#Text>.

23. Procedure for sending tax assessment notices to taxpayers by controlling authorities: approved by Order of the Ministry of Finance of Ukraine dated 28.12.2015 No. 1204 (as amended by Order of the Ministry of Finance of Ukraine dated 31.12.2020 No.846). URL: <https://zakon.rada.gov.ua/laws/show/z0124-16#Text>.

24. Procedure for sending tax claims to taxpayers by tax authorities: approved by the Order of the Ministry of Finance of Ukraine dated 30.06.2017 No. 610. URL: <https://zakon.rada.gov.ua/laws/show/z0902-17#Text>.

25. Procedure for accounting of taxpayers and fees: approved by the Order of the Ministry of Finance of Ukraine dated 09.12.2011 No. 1588 (as amended by the Order of the Ministry of Finance of Ukraine dated 22.04.2014 No. 462). URL: <https://zakon.rada.gov.ua/laws/show/z1562-11#n21>.

26. Procedure for the Exchange of Electronic Documents with Controlling Authorities: approved by Order of the Ministry of Finance of Ukraine dated 06.06.2017 No. 557 (as amended by Order of the Ministry of Finance of Ukraine dated 01.06.2020 No. 261). URL: : <https://zakon.rada.gov.ua/laws/show/z0959-17#Text>.

27. Procedure for Organising the Work of the Bodies of Revenue and Duties on Providing Individual Tax Consultations: approved by the Order of the State Fiscal Service of Ukraine dated 25.04.2017 No. 293. URL: <https://zakon.rada.gov.ua/rada/show/v0293872-17#Text>.

28. Procedure for registration of the results of documentary inspections of compliance with the legislation of Ukraine on tax, currency and other legislation by taxpayers: approved by Order of the Ministry of Finance of Ukraine dated 20.08.2015 No. 727 (as amended by Order of the Ministry of Finance of Ukraine dated 22.12.2021 No. 702). URL: <https://zakon.rada.gov.ua/laws/show/z1300->

15#Text

29. Procedure for processing and submission of complaints by taxpayers and their consideration by controlling authorities: approved by the Order of the Ministry of Finance of Ukraine dated 21.10.2015 No. 916. URL: <https://zakon.rada.gov.ua/laws/show/z1617-15#n7>.

30. Procedure for the transition of corporate income tax payers to filing a simplified tax return on such tax: approved by the Resolution of the Cabinet of Ministers of Ukraine of 09.08.2017 No. 592. URL: <https://zakon.rada.gov.ua/laws/show/592-2017-п#n15>.

31. Procedure for periodic submission of information to the state tax authorities and receipt of information by the said authorities upon written request: Approved by the Cabinet of Ministers of Ukraine on 27.12.2010 № 1245. URL: <https://zakon.rada.gov.ua/laws/show/1245-2010-п#Text>.

32. Procedure for notifying non-residents of registration as taxpayers: approved by Resolution of the Cabinet of Ministers of Ukraine of 04.11.2020 No. 1054. URL: <https://zakon.rada.gov.ua/laws/show/1054-2020-п#Text>.

33. Procedure for the appointment and dismissal of a tax administrator with the definition of his functions and powers: approved by the Order of the Ministry of Finance of Ukraine of 25.05.2017 No. 529. URL: <https://zakon.rada.gov.ua/laws/show/z0786-17#Text>.

34. Procedure for making decisions on registration/refusal to register tax invoices/adjustment calculations in the Unified Register of Tax Invoices: approved by the Order of the Ministry of Finance of Ukraine dated 12.12.2019 No. 520. URL: <https://zakon.rada.gov.ua/laws/show/z1245-19#Text>.

35. The Procedure for Conducting Counter Reconciliations by Controlling Bodies: approved by the Resolution of the Cabinet of Ministers of Ukraine dated 27.12.2010 No. 1232. URL: <https://zakon.rada.gov.ua/laws/show/1232-2010-п#Textt>.

36. Procedure for conducting targeted auctions for the sale of taxpayer's property held in tax lien: approved by the Order of the Ministry of Finance of Ukraine dated 22.05.2017 No. 518.

URL:<https://zakon.rada.gov.ua/laws/show/z0748-17#Text>.

37. The Procedure for Payment by Instalments (Deferral) of Monetary Obligations (Tax Debt) of Taxpayers: approved by the Order of the Ministry of Revenues and Duties of Ukraine dated 10.10.2013 No. 574. URL: <https://zakon.rada.gov.ua/laws/show/z1853-13#Text>.

38. Procedure for writing off bad tax debt of taxpayers: approved by the Order of the Ministry of Finance of Ukraine dated 28.07.2022 No. 220. URL: <https://zakon.rada.gov.ua/laws/show/z0908-22#Text>.

39. Procedure for the formation of a schedule for documentary scheduled audits of taxpayers: approved by Order of the Ministry of Finance of Ukraine dated 02.06.2015 No. 524 (as amended by Order of the Ministry of Finance of Ukraine dated 07.09.2020 No. 548). URL: <https://zakon.rada.gov.ua/laws/show/z0751-15#Text>.

40. Procedure for Formation of the Register of Large Taxpayers: approved by the Order of the Ministry of Finance of Ukraine dated 21.10.2015 No. 911. URL: <https://zakon.rada.gov.ua/laws/show/z1395-15#Text>.

41. Procedure for the formation and submission of the register of taxpayers for the transfer of funds to the budget to repay the tax debt on value added tax in the conditions of the electronic VAT administration system: approved by the Order of the Ministry of Finance of Ukraine of 13.11.2015 No. 1009. URL: <https://zakon.rada.gov.ua/laws/show/z1523-15#Text>.

42. Procedure for the Functioning of the Electronic Cabinet: approved by the Order of the Ministry of Finance of Ukraine dated 14.07.2017 No. 637. URL: <https://zakon.rada.gov.ua/laws/show/z0942-17#Text>.

43. On Accounting and Financial Reporting in Ukraine: Law of Ukraine of 16.07.1999 No. 996-XIV. URL: <https://zakon.rada.gov.ua/laws/show/996-14#Text>.

44. On State Registration of Legal Entities, Individual Entrepreneurs and Public Organisations: Law of Ukraine of 15.05.2003 No. 755-IV. URL: <https://zakon.rada.gov.ua/laws/show/755-15#Text>.

45. On electronic trust services: Law of Ukraine of 05.10.2017 No. 2155-VIII. URL: <https://zakon.rada.gov.ua/laws/show/2155-19#Text>.

46. On Electronic Documents and Electronic Document Management: Law of Ukraine of 22.05.2003 No. 851-IV. URL: <https://zakon.rada.gov.ua/laws/show/851-15#Text>.

47. On the use of payment transaction registers in the sphere of trade, catering and services: Law of Ukraine of 06.07.1995 No. 265/95-BP. URL: <https://zakon.rada.gov.ua/laws/show/265/95-bp#Text>.

48. On Approval of the Procedure for Maintaining and the Form of the Register of Applications for Payment by Instalments, Deferral of Monetary obligations or Tax Debt: Order of the Ministry of Finance of Ukraine dated 30.05.2017 No. 540. URL: <https://zakon.rada.gov.ua/laws/show/z0782-17#Text>.

49. On Approval of the Procedure for Monitoring Controlled Transactions and the Procedure for Interviewing Authorised Persons, Officials and/or Employees of the Taxpayer on Transfer Pricing Issues: Order of the Ministry of Finance of Ukraine dated 14.08.2015 No. 706 (as amended by Order of the Ministry of Finance of Ukraine dated 17.03.2021 No. 158). URL: <https://zakon.rada.gov.ua/laws/show/z1055-15#Text>.

50. On Approval of the Calculation of the Share of Agricultural Commodity Production: Order of the Ministry of Agrarian Policy and Food of Ukraine of 26.12.2011 No. 772. URL: <https://zakon.rada.gov.ua/laws/show/z0510-12#Text>.

51. On Approval of the Standard Form for Accounting of Income and Expenses by Individual Entrepreneurs and Individuals Engaged in Independent Professional Activity and the Procedure for its Maintenance: Order of the Ministry of Finance of Ukraine dated 13.05.2021 No. 261. URL: <https://zakon.rada.gov.ua/laws/show/z0865-21#Text>.

52. On Approval of the Forms of Application for Application of the Simplified Taxation System, Calculation of Income for the Previous Calendar Year, Request for Extract from the Register of Single Tax Payers and Extract from the Register of Single Tax Payers: Order of the Ministry of Finance of Ukraine dated 16.07.2019 No. 308. URL: <https://zakon.rada.gov.ua/laws/show/z1054-19#Text>.

53. On Approval of the Forms of Tax Declarations of Single Tax Payers: Order of the Ministry of Finance of Ukraine dated 19.06.2015 No. 578. URL:

<https://zakon.rada.gov.ua/laws/show/z0799-15#Text>.

54. On Approval of the Form of the Corporate Income Tax Return: Order of the Ministry of Finance of Ukraine dated 20.10.2015 No. 897 (as amended by Order of the Ministry of Finance of Ukraine dated 28.04.2017 No. 467). URL: <https://zakon.rada.gov.ua/laws/show/z1415-15#Text>.

55. On Approval of the Form of Tax Declaration on Property Status and Income and the Instruction on Completion of Tax Declaration on Property Status and Income: Order of the Ministry of Finance of Ukraine dated 02.10.2015 No. 859. URL: <https://zakon.rada.gov.ua/laws/show/z1298-15#Text>.

56. On Approval of the Form of Tax Invoice and the Procedure for Filling in the Tax Invoice: approved by the Order of the Ministry of Finance of Ukraine dated 31.12.2015 No. 1307. URL: <https://zakon.rada.gov.ua/laws/show/z0137-16#n20>.

57. On Approval of Forms and Procedure for Completing and Submitting Tax Reports on Value Added Tax: approved by Order of the Ministry of Finance of Ukraine dated 28.01.2016 No. 21 (as amended by Order of the Ministry of Finance of Ukraine dated 01.03.2021 No. 131). URL: <https://zakon.rada.gov.ua/laws/show/z0159-16#Text>.

58. On Collection and Accounting of the Single Contribution for Obligatory State Social Insurance: Law of Ukraine of 08.07.2010 No. 2464-VI. URL: <https://zakon.rada.gov.ua/laws/show/2464-17#Text>.

59. On Local Self-Government in Ukraine: Law of Ukraine of 21.05.1997 No. 280/97-BP. URL: <https://zakon.rada.gov.ua/laws/show/280/97-bp#Text>.

60. On financial restructuring: Law of Ukraine of 14.06.2016 No. 1414-VIII. URL: <https://zakon.rada.gov.ua/laws/show/1414-19#Text>.

Literature

Basic literature

1. The Great Ukrainian Legal Encyclopedia: in 20 vols. T.6 : Financial Law / editors: M. P. Kucheriavenko (chairman) and others ; National Academy of Law Sciences of Ukraine ; V.M. Koretsky Institute of State and Law of the National

Academy of Sciences of Ukraine ; Yaroslav Mudryi National Law University.
Kharkiv: Pravo, 2020. 616 c.

2. Minaieva O. M. Procedural regulation of the fulfilment of the obligation of tax accounting: a monograph. Kharkiv: Pravo, 2016. 272 c.

3. Taxation of personal income. Legal regulation: scientific and practical manual / D. O. Hetmantsev [et al. Kyiv: Yurinkom Inter, 2017. 624 c.

4. Tax law : a textbook / edited by D.O. Hetmantsev and M.P. Kucheryavenko. Kharkiv: Pravo, 2023. 464 c.

5. Financial law: a textbook / edited by T. E. Kaganovska and M. P. Kucheryavenko. Kharkiv: Pravo, 2022. 432 c.

Additional literature

1. Bezкровnyi O. V. Taxation of small and medium-sized businesses - from the history of origin to modern prospects of development. Eastern Europe. *Economics, business and management*. 2017. № 6 (11). C. 280-285.

2. Bondarenko I. M. Considerations on determining the subjects of the institute of one-time (special) voluntary tax declaration. *Law of Ukraine*. 2021. № 10. C. 192-201. URL: <https://rd.ua/storage/attachments/18585.pdf>.

3. Bondarenko I. M. Peculiarities of tax residence of individuals in modern conditions. *Law and Society*. 2020. № 6. C. 32-42.

4. Gerashchenko I. V. Installment of monetary obligations (tax debt) of a taxpayer as an instrument of contractual regulation of tax relations. *Legal scientific electronic journal*. 2020. № 2. VOL. 2. PP. 10-12.

5. Golovashevych O. O. Conceptual model of application of tax coercion means in ensuring the fulfilment of tax liability. *Law of Ukraine*. 2020. № 4. C. 105-114.

6. Duravkin P. M. Violation of terms/terms of registration of tax invoices/excise invoices: subject composition. *Danish scientific journal*. København, 2021. № 54/2021. Vol. 2. Pp. 13-19. URL: http://www.danish-journal.com/wp-content/uploads/2021/12/DSJ_54_2.pdf.

7. Zanko B.M. Problematic aspects of accumulation of information on

objects and bases of taxation in accounting for the calculation of local taxes and fees. *Economy and Society*. 2018. Issue 18. C. 1266-1271.

8. Ivanyshyna O. S. Simplified system of taxation, accounting and reporting: current state and directions of its improvement. *Effective economy*. 2020.

№ 5. http://www.economy.nayka.com.ua/pdf/5_2020/%2089.pdf

9. Influence of tax policy on the implementation of the regulatory function of tax law. *Law and innovative society*. 2020. № 2 (15). C. 142-148.

10. Kobylnik D.A. General approaches to the characterization of the functions of tax law. *KELM (Knowledge, Education, Law, Management)*. 2020. № 7 (35). Pp. 166-172.

11. Kobylnik D. A. Subjective side of a tax offence: to the issue of definition. *State and regions. Series: Law*. 2020. № 3 (69). VOL. 2. PP. 49-54.

URL: http://www.law.stateandregions.zp.ua/archive/3-2_2020/10.pdf.

12. Kobylnik D. A. Modern approaches to the characterization of tax and legal coercion. *Scientific Bulletin of the International Humanitarian University. Series "Jurisprudence"*. 2020. № 48. C. 25-28. URL: <http://www.vestnik-pravo.mgu.od.ua/archive/juspradenc48/7.pdf>.

13. The concept of controlled transactions in the context of transfer pricing. *Law and Innovation*. 2021. № 3. C. 78-84.

14. Kotenko A.M. Principles of tax legislation as the initial principles of building a tax system. *Law of Ukraine*. 2020. № 4. C. 43-56.

15. Kucheryavenko M., Telenyk S. Tax investigations: new challenges for Ukraine and foreign experience. *Law of Ukraine*. 2021. № 2. C. 150-162. URL:

<https://rd.ua/storage/attachments/13661.pdf>.

16. Kucheriavenko M. P. Nature of tax as a construction of counter-alignment of obligations (on the example of critical infrastructure enterprises). *Law of Ukraine*. № 4. 2021. C. 167-181.

17. Leha O.V., Chernenko K.V. Reporting in the system of tax calculations. *Black Sea Economic Studies*. 2020. Issue 59. C. 154-159.

18. Mariniv N. A. Institute of administrative appeal of decisions of tax authorities: an excursion into history and review of the current state. *Legal scientific*

electronic journal. 2020. № 8. C. 303-308.

19. Mariniv N. A. To the question of documentary support of tax accounting. *Legal scientific electronic journal*. 2021. № 11. C. 473-478.

20. Presumption of legitimacy of taxpayer's decisions in the practice of administrative courts. *Prykarpattya Legal Herald*. 2020. Issue 3 (32). C. 54-58. URL: http://pjuv.nuoua.od.ua/v3_2020/13.pdf.

21. Principles of tax legislation through the prism of the Supreme Court practice. *KELM (Knowledge, Education, Law, Management)*. 2020. № 8 (36). Vol. 2. Pp. 191-198. URL: <http://kelmczasopisma.com/ua/jornal/36>.

22. Smychok E. M. Reasons for the formation of judicial doctrine in the doctrine of tax law. *Scientific works of the National University "Odesa Law Academy"*. 2020. Vol. 27. C. 85-93.

23. Tarasova A.D., Chervinska D.I. Resolving tax disputes in Ukraine, Ukrainian legislation and alternatives. *Legal scientific electronic journal*. 2021. № 4. C. 410-413.

24. Tovkun L.V. International Financial Reporting Standards: Peculiarities of Implementation in Ukraine. *Legal scientific electronic journal*. 2019. № 4. 272-275.

25. Tovkun L.V. The place of VAT in the tax system of Ukraine. *Legal scientific electronic journal*. 2018. № 4. C. 112-114.

26. Khanova R., Barikova A. State responsibility in tax law. *Judicial and Legal Newspaper*. 31 May 2021. URL: <https://sud.ua/ru/news/blog/203678-vidpovidalnist-derzhavi-v-podatkovomu-pravi>.

27. Khanova R., Barikova A. Updated concept of guilt in tax law. *Judicial and Legal Newspaper*. 19 April 2021. URL: <https://sud.ua/ru/news/blog/199581-onovlenna-kontseptsiya-vini-v-podatkovomu-pravi>.

28. Shulga T. M., Vitlina M. O. International measures to combat tax evasion. *Comparative and Analytical Law*. 2019. № 1. C. 178-180. URL: <http://pap-journal.in.ua/wp-content/uploads/2020/08/1.pdf>.

29. Shulga T.M., Kononenko L. V. The concept of tax amnesty and international experience of its application. *Comparative and Analytical Law*. 2019.

№ 1. C. 261-264. URL: <http://pap-journal.in.ua/wp-content/uploads/2020/08/1.pdf>.

30. Shulga T.M., Lytvynenko D.O. Relationships between the state and taxpayers in tax relations. *Expert: Paradigms of Law and Public Administration: electronic scientific publication*. 2021. № 2 (14). C. 153-159.

31. Duravkin P. Mechanism of compensation for damage caused by illegal decisions, actions or inaction of Ukrainian tax authorities. *Znanstvena misel journal*. Ljubljana, 2021. № 60. Vol. 2. Pp. 14-16. URL: <http://www.zm-journal.org/wp-content/uploads/2021/11/Znanstvena-misel-journal-№60-2021-Vol-2.pdf>.

32. Shulga, T., Tovkun, L., Perepelytsia, M., Duravkin, P. Introduction of International Financial Reporting Standards in Ukraine: Problems and Prospects. *Amazonia Investiga*. 2019. Vol. 8. Iss. 21. Pp. 341-354.

URL: <https://www.udla.edu.co/revistas/index.php/amazonia-investiga/article/view/1565/pdf>.

33. Dmytryk, O., Tokarieva, K., Kobylnik, D., Kotenko, A & .amp; Makukh, O. (2022) Tax amnesty as a means of fulfilling BEPS requirements for implementation of tax transparency: experience of Ukraine EU countries / *Journal of Legal, Ethical and Regulatory Issues*, 25 (S 4) 1- 13. URL

: <http://bacademies.org/articles/tax-amnesty-as-a-means-of-fulfillment-of-beps-requirements-for-implementation-of-tax-transparency-experience-of-ukraine-and-eu-cou-14268.html>.

34. Kucheriavenko M.P., Smychok E.M., Broiakov S.V. Legal Nature of Decisions of Local Councils on Establishment of Local Taxes and Fees: the Problem of Attribution to Regulatory Acts. *Bulletin of the Academy of Legal Sciences of Ukraine*. 2022. №2. C.178-193.

Internet resources

1. Verkhovna Rada of Ukraine (official website of the Parliament of Ukraine) - <https://www.rada.gov.ua>;

2. The President of Ukraine (official website) - <https://president.gov.ua>;

3. The Government Portal (the only web portal of the executive authorities of Ukraine) is <https://www.kmu.gov.ua>;

4. Ministry of Finance of Ukraine - <https://mof.gov.ua/uk> ;

5. State Tax Service of Ukraine - <https://tax.gov.ua>;
6. State Customs Service of Ukraine - <https://customs.gov.ua>;
7. The State Financial Monitoring Service of Ukraine - <https://fiu.gov.ua>;
8. Judiciary of Ukraine - <https://court.gov.ua>;
9. Constitutional Court of Ukraine (official website) - <http://ccu.gov.ua>;
10. European Court of Human Rights - <https://www.echr.coe.int/Pages/home.aspx?p=home>;
11. Office of the Prosecutor General - <https://www.gp.gov.ua>;
12. National Security and Defence Council of Ukraine - <https://www.rnbo.gov.ua>;
13. The Unified State Register of Court Decisions is available at <https://reyestr.court.gov.ua>;
14. The unified register of individual tax consultations is available at <https://cabinet.tax.gov.ua/registers/ipk>;
15. Law and Business newspaper - <https://zib.com.ua>;
16. Vernadsky National Library of Ukraine - <http://nbuv.gov.ua>;
17. Scientific Library of Yaroslav Mudryi National Law University - <https://library.nlu.edu.ua>.

SENMK

Standardised electronic educational and methodological complex of the Department of Financial Law. URL: http://library.nlu.edu.ua/index.php?option=com_k2&view=itemlist&task=category&id=153:kafedra-finansovogo-prava&Itemid=151.

Lecturer's requirements

Higher education students *must*: regularly attend lectures and practical classes; systematically and actively work on them; provide convincing arguments when solving problems; perform written assignments, tests and individual work, etc. Practical classes missed for valid reasons may be made up by prior agreement with the instructor.

Higher education students are *recommended* to participate in scientific conferences, competitions of scientific papers, the work of the department's

scientific circle, prepare abstracts of scientific reports, etc.

The obligatory requirement is that higher education students comply with of the Code of Academic Ethics of the Yaroslav Mudryi National Law University" (http://nauka.nlu.edu.ua/wp-content/uploads/2020/08/kodeks_academichnoyi_etyky.pdf).

During classroom sessions, gadgets are allowed to be used only for educational purposes (for example, to view lecture presentations), and laptops and tablets are allowed to be used for taking notes and keeping track of the necessary information.

Control measures

The assessment of the results of mastering the discipline "Tax Law" involves ongoing monitoring and final control and is carried out on the basis of a cumulative point-rating system.

Ongoing monitoring includes:

- 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);

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

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

The form of final control of knowledge of higher education students in the discipline is an exam. The minimum score for the results of ongoing monitoring and individual work, for which a student can receive an exam, is 25 points.

Scale of final pedagogical control

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