

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

**Department of Financial Law**

**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

Approved at the meeting Academic council  
Protocol No. 1 of June 30, 2022  
(put into effect by the Rector's order No. 164 of 30.08.2022)



**Rector**

**Anatolii Getman**

Kharkiv 2022

**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. 37 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 29 June 2022)

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

## Contents

|   |    |
|---|----|
| 1. Introduction.....  | 4  |
| 2. Description of the discipline (academic units).....  | 9  |
| 3. Content of the programme of study.....   | 9  |
| 4. Resource provision of the discipline.....  | 16 |
| 4.1 Forms of organization of the educational process and types of classes.....  | 16 |
| 4.2. Independent work of higher education students.....   | 16 |
| 4.3. Educational technologies and teaching methods.....   | 16 |
| 4.4. Forms of pedagogical control and system of assessment of the quality of the formed competences based on the results of mastering the discipline..... | 17 |
| 4.5. Educational, methodological and information support of the discipline .....  | 19 |
| Appendix 1: Map of subject competences in the discipline .....  | 33 |
| Appendix 2. Map of learning outcomes of a higher education student formulated in terms of competences.....  | 37 |
| Appendix 3. Matrix of links of modules of the discipline, learning outcomes and subject competences in the programme of the discipline .....              | 40 |

## **1. Introduction**

### *1.1. Aims and tasks of the 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:**

- to provide a system of theoretical knowledge of 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.

*1.2. Status of the discipline in the structure of the educational and professional programme: compulsory.*

*1.3. Pre-requisites: Theory of law, constitutional law, labour law, administrative law.*

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

*1.5. Post-qualifications: international tax law, tax disputes, WTO law, corporate law and EU governance.*

#### *1.6 Subject competences t:*

SC 1. Ability to determine the essence of tax law, its basic categories and concepts.

SC 2. Ability to analyze sources of tax law.

SC 3. Ability to analyze and evaluate the impact of international acts on the development of tax legislation and its application.

SC 4. Ability to navigate the system of tax legislation of Ukraine and carry out its independent analysis.

SC 5. Understand the content and differences between the principles of tax legislation, tax law and taxation principles.

SC 6. Ability to describe the tax, fee, their principles and functions.

SC 7. Ability to analyze the legal mechanism of taxation.

SC 8. Ability to determine the essence of tax liability and the content of its elements.

SC 9. Understand the essence of tax debt.

SC 10. Ability to describe tax agents and representatives of the taxpayer and understand their characteristics.

SC 11. Ability to describe the characteristics of regulatory authorities, describe their main functions and rights in the administration of taxes and fees.

SC 12. Ability to distinguish between controlling and collection authorities, to describe the system and legal status of the State Tax Service of Ukraine.

SC 13. Understand the rights and obligations of taxpayers and how to protect their rights.

SC 14. Ability to determine the essence, types and methods of tax control.

SC 15. Ability to independently analyze taxation legislation and tax control procedures.

SC 16. Ability to describe the legal nature of a tax offence and types of liability for violation of tax legislation.

SC 17. Knowledge of the procedure for administrative appeal of decisions of regulatory authorities, orientation in the problems of legal regulation of the procedure for such appeal.

SC 18. Knowledge of the procedure for judicial appeal against decisions of regulatory authorities, orientation in the problems of legal regulation of certain tax disputes.

SC 19. Ability to analyze tax practice, identify patterns of legal regulation of tax relations.

SC 20. Ability to conduct an independent analysis of court practice in tax disputes.

SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.

SC 22. Ability to formulate a personal opinion and present it in a reasoned manner when applying tax legislation.

SC 23. Ability to describe the legal mechanisms of national taxes and fees.

SC 24. Understand the essence of personal income tax.

SC 25. Ability to describe the legal mechanisms of local taxes and fees.

SC 26. Ability to describe the property tax in the system of local taxes.

*The explication of general and special competences is defined in the subject competence map (Appendix 1)*

### *1.7. Learning outcomes:*

LO AD 1.1. Identify the subject and method of tax law, its basic categories and concepts.

LO AD 1.2. Analyze the sources of tax law.

LO AD 1.3. Discuss complex legal issues of application of provisions of international acts regulating tax relations and their impact on the development of tax legislation in Ukraine.

LO AD 1.4. Navigate the system of tax legislation of Ukraine and carry out its independent analysis.

LO AD 1.5. Demonstrate an understanding of the content and differences between the principles of tax legislation, tax law and taxation principles.

LO AD 1.6. Describe tax, fee, their principles and functions.

LO AD 1.7. Demonstrate an understanding of the legal mechanism of taxation.

GC EO 1.8. Understand the essence of tax liability and the content of its elements.

LO AD 1.9. Demonstrate an understanding of the nature of tax debt.

LO AD 1.10. Describe tax agents and representatives of the taxpayer and understand their characteristics.

LO AD 1.11. Describe the characteristics of regulatory authorities, describe their main functions and rights in the administration of taxes and fees.

LO AD 1.12. Distinguish between controlling and collection authorities, describe the system and legal status of the State Tax Service of Ukraine.

LO AD 1.13. Demonstrate the ability to understand the rights and obligations of taxpayers and how to protect their rights.

LO AD 1.14. Demonstrate the ability to determine the nature, types and methods of tax control.

LO AD 1.15. Demonstrate the ability to independently analyze tax legislation

and tax control procedures.

LO AD 1.16. Describe the legal nature of tax offences and types of liability for violation of tax legislation.

LO AD 1.17. Integrate knowledge of the procedure for administrative appeal of decisions of regulatory authorities, understand the problems of legal regulation of the procedure for such appeal.

LO AD 1.18. Integrate knowledge of the procedure for judicial appeal against decisions of regulatory authorities, understand the problems of legal regulation of certain tax disputes.

LO AD 1.19. Demonstrate the ability to analyze tax practice, identify patterns of legal regulation of tax relations.

LO AD 1.20. Demonstrate the ability to independently analyze court practice in tax disputes.

LO AD 1.21. Demonstrate the ability to formulate a personal opinion and present it in evidence in resolving tax disputes.

LO AD 1.22. Ability to formulate a personal opinion and present it in a reasoned manner when applying tax legislation.

LO AD 2.1. Describe the legal mechanisms of national taxes and fees.

LO AD 2.2. Demonstrate an understanding of the nature of personal income tax.

LO AD 3.1 Describe the legal mechanisms of local taxes and fees.

LO AD 3.2. Demonstrate the ability to characterize the property tax in the system of local taxes.

*Explication of the results of mastering the discipline and learning outcomes in the specialty and specialization is determined in the map of learning outcomes formulated in terms of competencies (Appendix 2).*

### *1.8. Modules of the discipline.*

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

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

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

The programme of a discipline is a set of modules, their specific sequence,

which contributes to the acquisition of certain competencies necessary to achieve specific learning outcomes. Each module has a certain logical completeness in relation to the required outcomes of the educational and professional programme as a whole. Topics are not defined within the module.

The modular principle of building a discipline programme provides flexibility in the content of the discipline, which is reflected in the possibility of its differentiation and integration. The continuity of the meaningful and logical transition between the modules of the discipline programme, as well as the increase in new knowledge, are made possible by the application of the principle of the "didactic spiral".

The number of academic units (didactic volume) of the content of the discipline should correspond to the structure of the discipline and the actual study time of students.

The didactic scope of the discipline is determined by the developer in an expert manner with a focus on the subject area of the discipline, as well as on competencies and learning outcomes.

Quantitative and qualitative indicators of the implementation of the programme of the discipline within the didactic structure are determined in the taxonomy of the discipline.

*The explication of the modules of the competence-based curriculum is defined in the matrix of links between the modules of the discipline, learning outcomes and subject competences (Appendix 3).*

## 2. Description of the discipline (academic units)

| Course.  | Level of education, field of study, speciality   | Didactic structure and number of hours   |
|--|--|--|
| Number of ECTS credits: 5,0<br>Number of modules: 3<br>Total number of hours: 150<br>Weekly hours: 4 | Level of education - second (master's) degree<br><br>Field of knowledge - 29 "International relations"<br><br>Speciality - 293 "International Law" | <b>Module 1</b><br>Lectures: 10<br>Practical classes: 12<br>Individual work: 54<br><b>Module 2</b><br>Lectures: 6<br>Practical classes: 8<br>Individual work: 22<br><b>Module 3</b><br>Lectures: 6<br>Practical training: 8<br>Individual work: 24<br><b>Types of control:</b> |

|  |  |  |
|--|--|--|
|  |  | Ongoing monitoring<br>; final control (exam) |
|--|--|--|

### 3. Content of the 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. The 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 law.* 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. Duties 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 setting taxes and fees. The concept of tax and fee. Features 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. Concept and levels of representation in tax law. Legal and authorized representation of a 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 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 privileges. 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. Fulfilment of tax liability. 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 fulfilment 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. Instalments and deferral of a taxpayer's monetary obligation or tax debt. Writing off a 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. Taxpayer's tax number. 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. Procedure and features of various types of audits. Timing of audits. 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 offence. Composition of a tax offence. Classification of tax offences. Tax offences related to the failure to fulfil the taxpayer's obligations on tax accounting. Tax offences related to the failure to fulfil the taxpayer's obligations to pay taxes and fees. Tax offences related to the failure to fulfil the taxpayer's obligations in relation to tax reporting. Grounds for liability for violation of tax legislation. Types of legal liability for violation of tax legislation. Financial liability as a type of legal liability for violation of laws on taxation and other legislation, control over compliance with which is entrusted to the controlling authorities. The procedure for bringing to financial responsibility for violations 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 cancelling decisions of regulatory authorities. Tax notice-decision. Tax claim. The procedure for sending and withdrawing a tax assessment notice and tax claim. Administrative procedure for appealing against decisions of controlling 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. The object of taxation in the collection of 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 transportation of oil and oil products by main oil 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 of tax payment. The term and procedure for preparing and submitting reports on the calculation and payment of tax.

*Property tax in the system of local taxes.* Composition of the property tax. Main 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 immovable property 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.* Peculiarities of establishing local fees. Powers of local councils to establish local fees. Fee for parking spaces for vehicles. 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. Resource provision of the discipline**

### *4.1. Forms of organization of the educational process and types of training:*

- forms of organization of the educational process: classes; independent work; practical training; control measures;
- Types of classes: lectures, practical classes, individual lessons, consultations.

### *4.2. Individual work*

Independent work is a type of extracurricular educational work aimed at

studying the programme material of the course. During this type of work, the student must independently study lecture notes, recommended literature, regulations, and empirical research materials on the topics covered in practical classes.

Forms of individual work of students include: revision of lecture materials; work in information networks; scientific reports on highly specialized issues; preparation of thematic presentations; preparation and publication of scientific articles, abstracts, etc.; development of diagrams, tables on the topics of the primary discipline; annotation of scientific articles and monographs; analysis of bills and changes in legislation.

Individual work of students consists of studying additional educational and scientific literature, familiarizing themselves with the financial legislation of other countries, studying the practice of applying financial legislation, etc. Individual work is intended to deepen students' knowledge of the topics covered by the discipline.

#### *4.3. Educational technologies and teaching methods*

- educational technologies: problem-based learning, contextual learning, student-centred learning, audiovisual technologies, scientific discussions, interactive technologies, IT technologies, etc;

- Teaching methods: a combination of verbal, visual and practical methods, problem-based teaching, press conferences, business games, brainstorming sessions, modelling professional situations, case studies, discussion, roundtable, etc.

#### *4.4. Forms of pedagogical control and system of assessment of the quality of the formed competences based on the results of mastering the discipline*

The forms of control of students' knowledge are ongoing monitoring and final control. The ongoing monitoring of students' knowledge 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, presentation of an essay or report on the initiative of the student. The ongoing monitoring is aimed at checking the level of preparation of the student for the study of the current material. During a practical class, a student can receive a grade on a

four-point scale (0, 3, 4, 5); -control of the quality of students' mastering of the programme material of the discipline, which is conducted at the end of the modules in the form of colloquia, etc.

During the semester, students complete individual work assignments (preparation of a presentation, essay, report, etc.). The maximum number of points for individual work is 10 points.

The form of final control of knowledge of higher education students in the discipline is an exam. The minimum grade for the results of ongoing monitoring and individual work, for which a student can pass an 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<br>5           | ma<br>x5   | max<br>5 | max<br>5   | max<br>5 | max<br>5   | max<br>10       | max<br>60            | max<br>100 |

*Criteria of assessment of learning outcomes*

| Type of control    | points | Criteria (for each assessment)   |
|--------------------|--------|--|
| Ongoing monitoring | Max 5  | Excellent mastery of the subject material, with some minor deficiencies.   |
|                    | 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 the material processing are high, with a small number of minor errors.  |
|                    | 4      | Good understanding of the topic, but some mistakes   |
|                    | 3      | Satisfactory level of learning, a significant number of minor errors   |
|                    | 2      | Satisfactory level of learning, 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 problems related to the research topic, fluency in the material, ability to think independently and creatively, find, summarise, analyze the material, and draw independent theoretical and practical conclusions. |
|                    | 8      | The paper covers the main points 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 main 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> |
|             | 55     | <ol style="list-style-type: none"> <li>1. Full knowledge of the material provided by the programme of the discipline.</li> <li>2. Mastering the main literature and getting acquainted with additional literature recommended by the department.</li> <li>3. Ability to independently replenish knowledge in the discipline, understanding their importance for practical work.</li> </ol>   |
|             | 50     | <ol style="list-style-type: none"> <li>1. Sufficiently complete knowledge of the material provided for in the discipline's programme, 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 lecturer.</li> </ol>                        |
|             | 40     | <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) Familiarity with the main literature recommended by the department.</li> <li>3. Errors in answering the exam if you have the knowledge to eliminate the most significant errors with the help of the lecturer.</li> </ol>                                      |
|             | 35     | <ol style="list-style-type: none"> <li>1. Gaps in knowledge of certain parts of the basic material provided by the programme of the discipline.</li> <li>2. The presence of errors in the answer to the exam.</li> </ol>   |
|             | 0      | <ol style="list-style-type: none"> <li>1. Lack of knowledge of a significant part of the basic material provided by the programme of the discipline.</li> <li>2. Inability to continue studying or performing professional activities without taking a repeat course in this discipline</li> </ol>   |

#### 4.5. 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-бп#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> .
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-n#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-n#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-n#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](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](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](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://piv.nuoua.od.ua/v3\\_2020/13.pdf](http://piv.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->

onovlena-kontsepsiya-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://revestr.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](http://library.nlu.edu.ua/index.php?option=com_k2&view=itemlist&task=category&id=153:kafedra-finansovogo-prava&Itemid=151).

### Map of subject competences in the discipline

| Code and name of competences by speciality and/or specialisation  | Code and name of competences in the discipline   |
|---|--|
| <b>GC - general (universal) competences</b>   | <b>SC - subject competences in the discipline</b>  |
| GC 1. Ability to think critically, analyse and synthesize.  | SC 1. Ability to determine the essence of tax law, its basic categories and concepts.<br>SC 2. Ability to analyze sources of tax law.<br>SC 5. Understand the content and differences between the principles of tax legislation, tax law and taxation principles.  |
| GC 2. The ability to identify and solve problems arising in the professional sphere, to formulate and ask questions for their further solution.   | SC 13. Understand the rights and obligations of taxpayers and how to protect their rights.<br>SC 14. Ability to determine the essence, types and methods of tax control.<br>SC 17. Knowledge of the procedure for administrative appeal of decisions of regulatory authorities, orientation in the problems of legal regulation of the procedure for such appeal.<br>SC 18. Knowledge of the procedure for judicial appeal against decisions of regulatory authorities, orientation in the problems of legal regulation of certain tax disputes. |
| GC 4. Ability to generate new ideas (creativity).   | SC 6. Ability to describe the tax, fee, their principles and functions.<br>SC 7. Ability to analyse the legal mechanism of taxation.<br>SC 8. Ability to determine the essence of tax liability and the content of its elements.<br>SC 9. Understand the essence of tax debt.  |
| GC 7. Ability to conduct research at the appropriate level.   | SC 2. Ability to analyse sources of tax law.<br>SC 3. Ability to analyse and evaluate the impact of International acts on the development of tax legislation and its application.<br>SC 4. Ability to navigate the system of tax legislation of Ukraine and carry out its independent analysis.  |
| GC 8. Ability to learn and master modern Knowledge with a high degree of autonomy   | SC 23. Ability to describe the legal mechanisms of national taxes and fees.<br>SC 24. Understand the essence of personal income tax.<br>SC 25. Ability to describe the legal mechanisms of local taxes and fees.<br>SC 26. Ability to describe the property tax in the system of local taxes.  |
| GC 9. Ability to solve innovative problems and find alternative solutions in professional activities  | SC 8. Ability to determine the essence of tax liability and the content of its elements.<br>SC 11. Ability to describe the characteristics of regulatory authorities, describe their main functions and rights in the administration of taxes and fees.<br>SC 13. Understand the rights and obligations of taxpayers and how to protect their rights.  |
| GC 10. Ability to work (collect, receive, systematise and synthesise) with a variety of information and large amounts of information from different sources, analyse and critically and constructively evaluate it, | SC 17. Knowledge of the procedure for administrative appeal of decisions of regulatory authorities, orientation in the problems of legal regulation of the procedure for such appeal.<br>SC 18. Knowledge of the procedure for judicial  |

|  |   |
|--|---|
| taking into account the cross- cultural characteristics of subjects of international relations.  | appeal against decisions of regulatory authorities, orientation in the problems of legal regulation of certain tax disputes.<br>SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.  |
| GC 12. Ability to formulate a personal opinion and present it with evidence.   | SC 19. Ability to analyse tax practice, identify patterns of legal regulation of tax relations.<br>SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.<br>SC 22. Ability to formulate a personal opinion and present it in a reasoned manner when applying tax legislation.  |
| GC 14. The ability to work independently and in a team, to manage work and motivate others to achieve the goal.  | SC 19. Ability to analyse tax practice, identify patterns of legal regulation of tax relations.<br>SC 20. Ability to conduct an independent analysis of court practice in tax disputes.<br>SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.   |
| GC 15. Ability to understand the specifics of the subject and professional activities, to make informed, balanced decisions and to be aware of their ethical implications.   | SC 15. Ability to independently analyse taxation legislation and tax control procedures.<br>SC 20. Ability to conduct an independent analysis of court practice in tax disputes.<br>SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.<br>SC 22. Ability to formulate a personal opinion and present it in a reasoned manner when applying tax legislation.   |
| <b>SC - specialised competences</b>  |   |
| 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 2. Ability to analyse sources of tax law.<br>SC 3. Ability to analyse and evaluate the impact of international acts on the development of tax legislation and its application.<br>SC 20. Ability to conduct an independent analysis of court practice in tax disputes.   |
| SC 9. Ability to understand the nature of integration entities, to determine the best approaches and strategies for Ukraine's cooperation with such entities.  | PC 1. Ability to determine the essence of tax law, its basic categories and concepts.<br>PC 12. Ability to distinguish between controlling bodies and collection bodies, to characterise the system and legal status of the State Tax Service of Ukraine.<br>PC 17. Knowledge of the procedure for administrative appeal of decisions of regulatory authorities, orientation in the problems of legal regulation of the procedure of such appeal.   |
| SC 10. The ability to provide a full and versatile international legal assessment of the actions of subjects of international law.   | SC 10. Ability to describe tax agents and representatives of the taxpayer and understand their characteristics.<br>SC 11. Ability to describe the characteristics of regulatory authorities, describe their main functions and rights in the administration of taxes and fees.<br>SC 12. Ability to distinguish between controlling and collection authorities, to describe the system and legal status of the State Tax Service of Ukraine.<br>SC 13. Understand the rights and obligations of |

|   |   |
|---|---|
|   | taxpayers and how to protect their rights.  |
| 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 17. Knowledge of the procedure for administrative appeal of decisions of regulatory authorities, orientation in the problems of legal regulation of the procedure for such appeal.<br>SC 18. Knowledge of the procedure for judicial appeal against decisions of regulatory authorities, orientation in the problems of legal regulation of certain tax disputes.<br>SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.<br>SC 22. Ability to formulate a personal opinion and present it in a reasoned manner when applying tax legislation. |
| SC 13. Ability to formulate proposals for improving and establishing synergies between international and national law-making and law enforcement processes.   | SC 5. Understand the content and differences between the principles of tax legislation, tax law and taxation principles.<br>SC 6. Ability to describe the tax, fee, their principles and functions.<br>SC 20. Ability to conduct an independent analysis of court practice in tax disputes.   |
| SC 14. Ability to apply an interdisciplinary approach to the assessment of international legal phenomena and international relations using legal instruments.   | SC 13. Understand the rights and obligations of taxpayers and how to protect their rights.<br>SC 17. Knowledge of the procedure for administrative appeal of decisions of regulatory authorities, orientation in the problems of legal regulation of the procedure for such appeal.<br>SC 18. Knowledge of the procedure for judicial appeal against decisions of regulatory authorities, orientation in the problems of legal regulation of certain tax disputes.  |
| 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 7. Ability to analyse the legal mechanism of taxation.<br>SC 19. Ability to analyse tax practice, identify patterns of legal regulation of tax relations.<br>SC 20. Ability to conduct an independent analysis of court practice in tax disputes.  |
| SC 16. Ability to work with international documentation (treaties, acts of international organisations and bodies, etc.), determine their legal nature, draft and prepare supporting documentation in Ukrainian and foreign languages.    | SC 19. Ability to analyse tax practice, identify patterns of legal regulation of tax relations.<br>SC 20. Ability to conduct an independent analysis of court practice in tax disputes.<br>SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.<br>SC 22. Ability to formulate a personal opinion and present it in a reasoned manner when applying tax legislation.  |
| SC 19. The ability to self-learn, receive lifelong learning, improve and enhance one's own skills.  | SC 1. Ability to determine the essence of tax law, its basic categories and concepts.<br>SC 4. Ability to navigate the system of tax legislation of Ukraine and carry out its independent analysis.<br>SC 23. Ability to describe the legal mechanisms of national taxes and fees.<br>SC 25. Ability to describe the legal mechanisms of local taxes and fees.  |
| GC 20. The ability to provide a proper legal  | SC 1. Ability to determine the essence of tax law, its  |

|  |   |
|--|---|
| <p>assessment of evidence in a legal case and in a specific procedural situation, the ability to work with evidence, solve problems in planning and organising the legal process, and resolve a legal case in different jurisdictions.</p> | <p>basic categories and concepts.<br/> SC 3. Ability to analyse and evaluate the impact of international acts on the development of tax legislation and its application.<br/> SC 19. Ability to analyse tax practice, identify patterns of legal regulation of tax relations.</p>   |
| <p>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.</p>  | <p>SC 17. Knowledge of the procedure for administrative appeal of decisions of regulatory authorities, orientation in the problems of legal regulation of the procedure for such appeal.<br/> SC 18. Knowledge of the procedure for judicial appeal against decisions of regulatory authorities, orientation in the problems of legal regulation of certain tax disputes.<br/> SC 21. Ability to formulate a personal opinion and present it in evidence in resolving tax disputes.</p> |

### Map of learning outcomes of a higher education student formulated in terms of competences

| Code and name of the research unit by speciality and/or specialisation  | ND module | Code and name of the academic discipline  |
|---|-----------|---|
| <b>SLO - learning outcomes in a speciality and/or specialisation</b>  |           | <b>Learning outcomes for the discipline</b>   |
| SLO 2. Develop new ideas for solving practical problems in the field of professional legal activity.  | 1         | LOD 1.3. To discuss complex legal issues of application of provisions of international acts regulating tax relations and their impact on the development of tax legislation in Ukraine.<br>LOD 1.18. Integrate knowledge of the procedure for judicial appeal against decisions of regulatory authorities, understand the problems of legal regulation of certain tax disputes.<br>LOD 1.20. Demonstrate the ability to independently analyse court practice in tax disputes.                   |
| SLO 7. To make informed decisions based on the knowledge of public, private and EU law and to understand their implications for various national actors.  | 1         | LOD 1.2. Analyse the sources of tax law.<br>LOD 1.19. Demonstrate the ability to analyse Tax practice, identify patterns of legal regulation of tax relations.<br>LOD1.20. Demonstrate the ability to independently analyse court practice in tax disputes.   |
| SLO 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. | 1         | LOD 1.3. To discuss complex legal issues of application of provisions of international acts regulating tax relations and their impact on the development of tax legislation of Ukraine.<br>LOD 1.21. Demonstrate the ability to formulate a personal opinion and present it in evidence in resolving tax disputes.<br>LOD 1.22. Ability to formulate a personal opinion and present it reasonably in the application of tax legislation.  |
| SLO 14. To demonstrate the ability to communicate own knowledge, conclusions and arguments to specialists and non-specialists.  | 1         | LOD 1.15. Demonstrate the ability to independently analyse taxation legislation and tax control procedures.<br>LOD 1.17. Integrate knowledge of the procedure for administrative appeal of decisions of regulatory authorities, navigate the problems of legal regulation of the procedure for such appeal.<br>LOD 1.18. Integrate knowledge of the procedure for judicial appeal of decisions of regulatory authorities, be aware of the problems of legal regulation of certain tax disputes. |
| SLO 15. To characterise different legal systems and the mechanisms of their interaction; knowledge of the peculiarities of the international regulatory system  | 1         | LOD 1.2. Analyse the sources of tax law.<br>LOD 1.4. To navigate the system of tax legislation of Ukraine and carry out its independent analysis.<br>LOD 1.15. Demonstrate the ability to independently analyse tax legislation and tax control procedures.   |

|   |     |   |
|---|-----|---|
| and the place of international law (public/private), law  |     |   |
| SLO 16. To determine the content and legal nature of national legal acts, international treaties and other international documents, to identify conflicts between the provisions of international treaties, between the provisions of an international treaty and acts of national legislation, and to propose ways to resolve them | 2.3 | LOD 2.1. Describe the legal mechanisms of national taxes and fees.<br>LOD 2.2. Demonstrate understanding of the essence of personal income tax.<br>LOD 3.1. Describe the legal mechanisms of local taxes and fees.<br>LOD 3.2. Demonstrate the ability to characterise the property tax in the system of local taxes.   |
| SLO 17. To 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.   | 1   | LOD 1.13. Demonstrate the ability to understand the rights and obligations of taxpayers and how to protect their rights.<br>LOD 1.17. Integrate knowledge of the procedure for administrative appeal of decisions of regulatory authorities, be aware of the problems of legal regulation of the procedure for such appeal.<br>LOD 1.18. Integrate knowledge of the procedure for judicial appeal against decisions of regulatory authorities, be aware of the problems of legal regulation of certain tax disputes.  |
| SLO 18. Freely use available information and communication technologies and databases for professional activities.  | 1   | LOD 1.3. To discuss complex legal issues of application of the provisions of international acts regulating tax relations and their impact on the development of tax legislation in Ukraine.<br>LOD 1.17. Integrate knowledge of the procedure for administrative appeal of decisions of regulatory authorities, navigate the problems of legal regulation of the procedure for such appeal.<br>LOD 1.18. Integrate knowledge of the procedure for judicial appeal of decisions of regulatory authorities, be aware of the problems of legal regulation of certain tax disputes. |
| SLO 19. To 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 globalisation and regional integration.  | 1   | LOD 1.1. Identify the subject and method of tax law, its basic categories and concepts.<br>LOD 1.3. To discuss complex legal issues of application of the provisions of international acts regulating tax relations and their impact on the development of tax legislation of Ukraine.<br>LOD 1.19. Demonstrate skills to analyse tax practice, identify patterns of legal regulation of tax relations.   |
| SLO 20. To demonstrate the ability to conduct legal business, skills of complex legal and economic analysis of a commercial project, including international, taking into account risks.  | 1   | LOD 1.17. Integrate knowledge of the procedure for administrative appeal of decisions of regulatory authorities, navigate the problems of legal regulation of the procedure for such appeal.<br>LOD 1.18. Integrate knowledge of the procedure for judicial appeal against decisions of regulatory authorities, navigate the problems of legal regulation of individual tax disputes.<br>LOD 1.21. Demonstrate the ability to formulate a personal opinion and present it in evidence in resolving tax disputes.  |

|  |  |  |
|--|--|--|
|  |  | LOD 1.22. Ability to formulate a personal opinion and present it reasonably in the application of tax legislation. |
|--|--|--|

