**Syllabus for Taxes in European Union (EU)**

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| **Basic information** | | | | | | |
| **Academic unit:** | | Economic Faculty, University of Prishtina | | | | |
| **Course title:** | | Taxes in European Union (EU) | | | | |
| **Level:** | | Bachelor | | | | |
| **Mandatory/Elective:** | | Elective | | | | |
| **Year of study:** | | 2 (Third Semester) | | | | |
| **Total hours per week:** | | 2+1 | | | | |
| **ECTS credits:** | | 4 ECTS | | | | |
| **Time/Locationi** | | - | | | | |
| **Lecturer:** | | Ass.Dr.Sc.Alban Elshani | | | | |
| **Contact details:** | | Alban.elshani@uni-pr.edu | | | | |
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| **Course description:** | | The role of tax expert in an organization (private or public) is to provide advice on the fair and efficient application of tax legislation.  Therefore, the main purpose of this course is to provide students with theoretical and practical knowledge in a specialized field of taxation in EU countries. | | | | |
| **Course objectives:** | | The purpose of this course is for students to gain knowledge about different types of EU taxation, to identify which entities, institutions or organizations can operate in the EU and what is the form of taxation for them, to understand the ways of taxation strategies of enterprises operating in several countries within the EU but also outside the EU if the headquarters are in the EU, to understand and apply directly the tax directives (Personal Income Tax, Corporate Tax, etc.) to exercise professional judgment in relation to all direct / indirect taxes applicable to the EU countries. | | | | |
| **Expected results:** | | At the end of this course, students will be able to:  • Make the difference between tax planning, avoidance of taxation and tax evasion in the EU context.  • Understand the various tax laws in EU countries.  • Apply EU taxation in the context of business consultancy in Kosovo that is related to the EU.  • Define ways of tax strategies of enterprises operating in several countries within the EU but also outside the EU if the headquarters are in the EU  • Provide business advice to minimize the tax burden in the local and EU context | | | | |
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| **Contribution to student workload** | | | | | | |
| **Activity** | | | **Hours** | **Days/Week** | **Total** | |
| Lectures | | | 2 | 13 | 26 | |
| Theoretical/Lab excercises | | | 1 | 15 | 15 | |
| Practical work | | |  |  |  | |
| Consultation with lectuer | | | 1 | 15 | 15 | |
| Field work | | |  |  |  | |
| Tests,seminars | | | 1 | 2 | 2 | |
| Homework | | | 2 | 2 | 4 | |
| Independent student work | | | 2 | 15 | 30 | |
| Final exam preparatory work | | | 1 | 4 | 4 | |
| Time spent in testing | | | 1 | 4 | 4 | |
| Projects/Seminars | | |  |  |  | |
| Total | | |  |  | **100** | |
| **Teaching methodology:** | | In this course, additional hours of study are dedicated to students for their independent studies. Students are encouraged to prepare and present seminar and research papers. | | | | |
| **Grading:** | | In order to have a fair e valuation of student work throughout the semester, the grades in this course will be:  Active student participation -10%;  Preparing and presenting the workshop -20%;  First rating -30%;  Second Assessment- 40%;  Total 100%.  or final exam | | | | |
| **Literature** | | | | | | |
| **Literature:** | | 1. Taxes in the European Union, International Bureau of Fiscal Documentation (IBFD) translated into Albanian. ISBN: 978-90-8722-455-4 | | | | |
| **Complementary literature:** | | 1. Land, Ben JM, and Peter Jacob Wattel. European tax law. Kluwer law international, 2008.  2. The tax legislation of the European countries | | | | |
| Learning plan: | | | | | |  |
| Week: | Activities: | | | | |
| *Week 1:* | Introduction and presentation of the syllabus | | | | |
| *Week 2:* | Individual and Corporate Taxes in Albania | | | | |
| *Week 3:* | Individual and Corporate Taxes in Belgium | | | | |
| *Week 4:* | Individual and Corporate Taxes in Croatia | | | | |
| *Week 5:* | Individual and Corporate Taxes in the Netherlands | | | | |
| *Week 6:* | Individual and Corporate Taxes in Slovenia | | | | |
| *Week7:* | Discussion and first assessment | | | | |
| *Week 8:* | Individual and Corporate Taxes in Germany | | | | |
| *Week 9:* | Individual and Corporate Taxes in Spain | | | | |
| *Week 10:* | Individual and Corporate Taxes in France | | | | |
| *Week 11:* | Individual and Corporate Taxes in Italy | | | | |
| *Week 12:* | Individual and Corporate Taxes in Luxembourg | | | | |
| *Week 13:* | Individual and Corporate Taxes in the United Kingdom | | | | |
| *Week 14:* | Discussions / Seminars / Presentations | | | | |
| *Week 15:* | Discussion and second assessment | | | | |

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| **Academic policies and rules of conduct** |
| Regular attendance of lectures and exercises is mandatory for all students. All students are obliged to respect the rules of conduct: keeping quiet, muted mobile phones and entering the class on time. |