

WORKING SCHEDULE 2021/22

Course: EU TAX LAW

Number of Classes: Lectures: 16, Practical Work: 10

Lecturer: Prof. Dr. Svetislav V. Kostić, LL.M

Basic Literature:

- Marjaana Helminen: *EU Tax Law – Direct Taxation*, IBFD 2018;
- Ben Terra, Julie Kajus: *A Guide to the European VAT Directives*, IBFD 2018;
- Martin Berglund, Katia Cejje: *Basics of International Taxation*, Iustus Förlag 2018;
- Reader.

Email and Tel. Contacts: skostic@ius.bg.ac.rs

Office Hours (valid for the course duration): Dr Svetislav V. Kostić, LL.M. Thursday, from 17.30 to 18.30, Office No. 141

Room: Sem. 217, Tuesday, Friday

Webex <https://ppma.webex.com/meet/skostic>

<https://ppma.webex.com/meet/lidija.zivkovic>

Class	Date	Day	Term	Topic	Lecturer	Lecture(L) Practical work(PW)	Reading assignment
Week 1.							
1.	4 March	Friday <i>Room 217/Online</i>	18.05 – 20.40	The basics of international tax law Double tax treaties	Prof. Dr. Svetislav V. Kostić, LL.M	(L) 2 (PW) 1	Martin Berglund, Katia Cejje: <i>Basics of International Taxation</i>
2.	8 March	Tuesday <i>Room 217/Online</i>	17.10 – 20.40	Tax harmonization as a process Implications of taxation to the four freedoms Negative tax integration State Aid	Prof. Dr. Svetislav V. Kostić, LL.M(LŽ)	(L) 3 (PW) 1	M. Helminen: <i>EU Tax Law – Direct Taxation</i> Reader
Week 2.							

3.	11 March	Friday <i>Room 217/Online</i>	17.10 – 20:40	Parent-Subsidiary Directive Merger Directive Interest and Royalties Directive Savings Directive	Prof. Dr. Svetislav V. Kostić, LL.M	(L) 3 (PW) 1	M. Helminen: <i>EU Tax Law – Direct Taxation</i> Reader
4.	15 March	Tuesday <i>Room 217/Online</i>	18:05 – 20:40	Mutual Assistance in Direct Tax Matters Dispute Resolution Mechanisms Directive Anti-Tax Avoidance Directive CCCTB	Prof. Dr. Svetislav V. Kostić, LL.M(LŽ)	(L) 2 (PW) 1	M. Helminen: <i>EU Tax Law – Direct Taxation</i> Reader
Week 3.							
5.	18 March	Friday <i>Room 217/Online</i>	18.05 – 20.40	Case Law of the ECJ in Direct Tax Matters	Prof. Dr. Svetislav V. Kostić, LL.M(LŽ)	(L)1 (PW)2	M. Helminen: <i>EU Tax Law – Direct Taxation Jurisprudence of the ECJ</i>
6.	22 March	Tuesday <i>Room 217/Online</i>	18.05 – 20.40	Value added tax	Prof. Dr. Svetislav V. Kostić, LL.M(NJ)	(L)2 (PW)1	B. Terra, J. Kajus: <i>A Guide to the European VAT Directives</i> Reader
Week 4.							
7.	25 March	Friday <i>Room 217/Online</i>	18.05 – 20.40	Value added tax	Prof. Dr. Svetislav V. Kostić, LL.M(NJ)	(L)2 (PW)1	B. Terra, J. Kajus: <i>A Guide to the European VAT Directives</i> Reader
8.	29 March	Tuesday	18.05 –	Excise duties	Prof. Dr. Svetislav V.	(L)1 (PW)2	Reader

		<i>Room 217/O nline</i>	20.4 0	Case Law of the ECJ in Indirect Tax Matters	Kostić, LL.M(NJ)		B. Terra, J. Kajus: A Guide to the Europea n VAT Directive s Jurispru dence of the ECJ
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Examination term: April/May 2022.