



EUROPEAN TAX SYSTEM AND TAX POLICY

Credit points	4 CP		
Duration of the course	4 sem.		
Study course annotation	The course provides theoretical knowledge of European tax systems and practical skills in European taxation. The course provides knowledge about the tax system of the Republic of Latvia, the most important tax calculation rules, the use of tax laws in business. Mastering the course helps students to orientate in economic processes in modern Latvia and Europe.		
Aim of the study course	The aim of the study course “European Tax Systems and Tax Policy” is offer insights into the tax system of the Republic of Latvia and modern tax systems of European countries.		
Study course results	Knowledge	Skills	Competences
	<ul style="list-style-type: none"> • Understanding of tax and duty concepts, basic principles, theories, subjects and objects, tax relations and their legal regulation; • understanding of various features in the tax systems of Latvia and other EU member states; • understanding of the main tax policies that are being implemented in the current context of the EU. 	<ul style="list-style-type: none"> • know how to calculate direct and indirect taxes, fill in reports; • know how to perform tax calculations by changing various parameters and analyse the obtained results. • know how to apply knowledge in solving practical problems in accordance with Latvian and European Union tax laws. 	<ul style="list-style-type: none"> • able to perform tax calculations by changing various parameters and analyse the obtained results; • able to calculate the tax burden in the company; • able to apply tax planning methods • able to use the positive experience of the tax systems of the European Union countries to improve the Latvian tax system.
Study course content	Topics		
	1	Description of the tax system and tax policy	
	2	Main taxes of the European Union member states	
	3	Law of the Republic of Latvia “On Taxes and Duties”	
	4	EU policies on direct taxation	
	5	EU policies on indirect taxation	
	6	Tax planning: essence, main types and methods	
	7	Essence of the tax burden indicator and the calculation procedure	
	8	Double taxation: concept, methods of prevention	
Form of assessment:	Exam		
Obligatory literature:			
1. Eurostat, European Commission Taxation trends in the European Union – Data for the EU Member States and Norway – Luxembourg: Office for Official Publications of the European Communities, 2019.			
Social Security Programs Throughout the World: Europe, 2018.			
Additional reading:			
1. LR Law „On taxes and Duties” Entry into force: 01.04.1995.			
2. More than Revenue. Taxation as a Development Tool / ed. by Ana Corbacho, Vicente Fretes Cibils, Eduardo Lora. - Palgrave Macmillan, 2013. - 307 p.: fig., tab.			
3. Principles of Taxation / The Institute of Chartered Accountants of Pakistan ICAP P. - 4th ed. - Emile Woolf International, 2016. - 366 p.: tabl.			
4. Social Security Programs Throughout the World: Europe, 2018.			



Other sources of information:

- Finances (www/i Finances.LV)
- www.em.gov.lv
- www.fm.gov.lv
- <http://ec.europa.eu/eurostat>

BIA library databases: EBSCO, SCOPUS

Changes and additions to the program and literature list are possible during the study process