UNIVERSITETI I MITROVICËS
'ISA BOLETINI'

(Syllabus)		
Faculty:	Juridic	
Department:	Juridic	
Degree:	Bachelor	
Code of literature:	04B01S06037	
Content:	Fiscal Legal Clinic	
Status of content:		(Mandatory)
Semester:	VII	(Summer)
Fond of hours:	2	(2 Lectures)
ECTS:		(5)
Time/Hall		
Academic year:	2022/2023`	
Professor:	Prof. Ass. Dr. Halil Bajrami	
Assistant:		
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CONTENT	Fiscal Legal Clinic is a course that is designed in such a way that through the application of clinical teaching methods to third year students to provide knowledge on the practical functioning of legal-fiscal relations. As such, the object of the study is the legal-fiscal data created between the state as an active entity on the one hand and taxpayers (natural and legal persons) on the other.
PUROPOSE	Course objectives (module): The purpose of this module is to provide third year students of the Faculty of Law with knowledge on legal-fiscal relations, purposes and effects of taxes, the procedure for setting and collecting taxes and legal remedies in tax law of Kosovo.
Accessibility	The skills and abilities that students will acquire after the successful completion of this course, is that: • To know the basic institutes of fiscal law; • Be able to describe the functioning of legal-tax relations; • Be able to understand and provide legal-tax assistance during the development of the appeal procedure in the tax procedure.

PROGRAMI	Weeks	Themes
	Week - I	**Topic: Presentation of the Syllabus,** Theoretical and technical approaches presented before the fiscal system
	Week - II	Topic: **Rationale and theories of tax collection**
	Week - III	Topic: **Tax justice** Practical task: Compilation by students: Tax calculation, tax payment methods, Emphasis on the legal basis
	Week - IV	Topic: **Customs, Customs Terminology** Practical task: Compilation by students: List of customs types, Customs purpose of application, Customs according to the method of calculation, scale, Excise.
	Week - V	Topic: **Taxes and contributions** Practical task: Compilation by students for: Types of taxes and contributions
	Week - VI	Topic: **Budget** Practical task: Compilation by students for: Budget revenues and expenditures
	Week - VII	**Topic: First Test**
	Week - VIII	Topic: **Budget Principles** Practical task: Compilation by students for: Identify, analyze and compare budget principles
	Week - IX	Topic: **Budget Approval Procedures** Practical task: Compilation by students for: Budget approval procedures Budget control.
	Week - X	Topic: **Fiscal system in Kosovo** Practical task: Compilation by students for: The fiscal system in Kosovo ATK,

		Types of taxes
	Week - XI	Topic: **Tax at the municipal level** Practical task: Compilation by students for: Taxes at the municipal level Taxes, Contributions
	Week - XII	Topic: **Property tax** Practical task: Compilation by students for: Property tax n Tax base
	Week - XIII	Topic: **Macroeconomic indicators and determination of fiscal burden** Practical task: Compilation by students for: Macroeconomic indicators and determination of fiscal burden
	Week - XIV	Topic: **Fiscal policy trends and orientations** Practical task: Compilation by students for: Fiscal policy trends and orientations Simplified fiscal reform package
	Week - XV	**The second test**
LITERATURE	Basic literature; - Gani Asllani & Vehbi Imeri, Fiscal Law and Construction of the Tax System, Prishtina 2016 - Sabri Kadriu, Public Finance, Pristina 2012. - Bozhidar Jelcic, Science on Finance and Financial Law, "Informator" Zagreb 1983 (Translation) Supplementary literature: - Genta Bungo, Science in Finance and Law Financial, (Lecture cycle), "ARSA", Tirana 2001. - Chris Finnerty, Paulus merks, Mario Petriccione, Raffaele Russo, ed. by Raffaele Russo, Fundamentals of international tax planning, IBFD, Amsterdam, 2007.	

TEACHER METHODOLOGY

Within this semester 15 weeks of lectures are foreseen, two colloquia will be held within the 15 planned lectures (weeks 7 and 15 colloquia are planned to be held). Therefore, the progress of the lesson according to the curriculum will be as follows: Lectures will be held through presentations with MS Power Point, the assessment is done according to the structure approved by the Scientific Teaching Council of UMIB. Lectures and exercises in Economics are mandatory.

Interactive lectures: Conversation - enabling students to ask questions, discuss and exchange views on various thematic issues.

Contribution to student workload (which should correspond to student learning outcomes - 1 ECTS credit = 25 hours)			
Aktiviteti	Hours	Days/Weeks	Total
Lectures	2	15	30
Theoretical/laboratory exercises			
Field exercises	-	-	-
Practical work	-	-	-
Consultations with the teacher / assistant	1	15	15
Colloquium	2	2	4
seminars	2	5	10
Independent tasks			
Student's own study time (in the library or at home)	5	15	75
Final preparation for the exam			
Time spent on assessment (tests, quizzes, final exam)			
Projects, presentations, etc.	1	15	15
Total			149

ASSESSMENT

Evaluation methods [according to the Statute and Regulation for studies of UMIB]	
Tests / Colloquia	Testi I 0-35 % Testi II 0-35%
Attendance lectures & exercises	0 -10%
Activity lectures & exercises	0- 10%
Assignments and courses during the semester	0-10%
Final exam	

POLITIKAT AKADEMIKE	**Basic instructions:** ● Timely entry to lectures - a must. Delays over 5 minutes are not justified; Cell phones are disconnected before the lecture begins; Any contact with the professor and the assistant professor regarding the issues arising from the respective course - through the official e-mail addresses of UMIB or during the regular weekly consultation hours and at the end of the lecture. **Ethics in teaching** ● The different semester papers should be papers of each student. There will be no tolerance for copying, "borrowing" from the Internet or any other material. The same or similar works will have negative evaluations in the final evaluation of the student. **Deadlines** ● In agreement with the students, the deadlines for submitting works will be determined. There will be no tolerance for delays in the submission of works. Failure to arrive at the time the assignment is explained does not excuse the student for not submitting the paper. The deadline will be given earlier. If you are going to travel abroad, then you need to submit the paperwork in advance. The student has the right to request a consultation with the professor whenever he / she deems it reasonable and necessary to carry out his / her work. **Rules of conduct and academic policies:** ● active participation of students in lectures ● participation in discussion, comments and free expression of opinion, opinion and academic position (with arguments) ● Mandatory independent work and use of additional sources of information (various scientific websites, scientific journals, conference proceedings, etc.) ● Respecting lecture schedules without compromising academic freedom (silent cell phones) ● respecting the word, thoughts and ideas of colleagues ● low tolerance for late arrivals and departures without any valid reason ● preparation and equipping with relevant lectures (obligation of the teacher).

Mitrovica **Professor:**

_1_/_10_/_2022_ **Prof. ass. Dr. Halil Bajrami**

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(Signature)