

NAME OF THE COURSE		INDIRECT TAXES				
Code	ECS408	Year of study	1			
Course teacher	doc. dr. sc. Paško Burnać Nikša Nikolić PhD.	Credits (ECTS)	6			
Associate teachers		Type of instruction (number of hours)	L	S	E	F
			26		26	
Status of the course	Obligatory	Percentage of application of e-learning	30%			
COURSE DESCRIPTION						
Course objectives	<ul style="list-style-type: none">- Explain the concept and the role of indirect taxation in the tax system- Explain the regulatory framework for indirect taxes- Comprehension of basic concepts and calculation of tax bases and rates- Create tax reports					
Course enrolment requirements and entry competences required for the course	Requirements for the course enrolment are regulated by the Statute of the Faculty of Economics, Business and Tourism and by the Rulebook of study programs and studying system.					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<p>Course learning outcome: Conclude about the concept and role of indirect taxes in the tax system.</p> <p>Particular learning outcomes:</p> <ol style="list-style-type: none">1. Compare ways of applying basic rules for the application of indirect taxation systems.2. Identify tax regulations necessary for the formation of the tax base.3. Compare the specificity of the calculation of the VAT rate and the special taxes.4. Measure the specificity of the calculation for specific business areas.5. Integrate acquired knowledge through the compilation of indirect tax report.					
Course content broken down in detail by weekly class schedule (syllabus)	Lectures		Exercises			
	Topic	Hours	Topic	Hours		
	Introductory lecture – Definition of indirect tax	2	Introductory lecture– Definition of indirect tax	2		
	Value added tax, Special taxes	2	Value added tax, Special taxes	2		
	Value added tax – object of taxation	2	Value added tax – object of taxation	2		
	Value added tax – taxpayer, tax liability, place of taxation, overpayment, tax return and tax rate	2	Value added tax – taxpayer, tax liability, place of taxation, overpayment, tax return and tax rate	2		
	Value added tax – exemption, financial and commercial transactions, taxation period.	2	Value added tax – exemption, financial and commercial transactions, taxation period.	2		
	Value added tax – invoices, taxation on issued invoices; taxation on charges. Taxation of own consumption.	2	Value added tax – invoices, taxation on issued invoices, taxation on charges. Taxation of own consumption.	2		
	Value added tax application in certain industries (trade, catering, and construction).	2	Value added tax application in certain industries (trade, catering, and construction).	2		
	Taxation of services: import and export, taxation of commissioners and brokers.	2	Taxation of services: import and export, taxation of commissioners and brokers.	2		

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	Value added tax – bookkeeping; VAT registration, document protection, and monitoring.	2	Value added tax – bookkeeping; VAT registration, document protection, and monitoring.	2
	Special Taxes: (excise), Special taxes on passenger cars, other motor vehicles, vessels and aircraft	2	Special Taxes: (excise), Special taxes on passenger cars, other motor vehicles, vessels and aircraft	2
	Excise duties levied on alcohol and energy products, special tax on coffee	2	Excise duties levied on alcohol and energy products, special tax on coffee	2
	Excise duties levied on beer, non-alcoholic beverages, excise duties levied on tobacco products	2	Excise duties levied on beer, non-alcoholic beverages, Excise duties levied on tobacco products	2
	Special tax on luxury products and comprehensive road vehicle insurance premiums	2	Special tax on luxury products and comprehensive road vehicle insurance premiums	2
Format of instruction	x lectures <input type="checkbox"/> seminars and workshops x exercises <input type="checkbox"/> <i>on line</i> in entirety x partial e-learning <input type="checkbox"/> field work <input type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)			
Student responsibilities	Activities to grant signature: the student must actively participate in lectures and exercises during the semester, must solve 2 self-evaluation tests in the moodle system and achieve minimum of 50% class attendance. Students who achieve at least 30% success on self-evaluation tests have the right to take the colloquia. In addition, students are required to write an essay, independently.			
Screening student work <i>(name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course)</i>	Class attendance	1	Research	Practical training
	Experimental work		Report	Self-evaluation test
	Essay		Seminar essay	0,5
	Tests	4*	Oral exam	(Other)
	Written exam	4	Project	(Other)
Grading and evaluating student work in class and at the final exam	<p>* Student who achieves a positive grade from the first and second colloquium does not have to take the final written exam. Colloquia carry 60% of the total grade, seminar paper carries 30%, and active attendance and successful solving of self-evaluation tests 10% of the total grade.</p> <p>Score thresholds and corresponding grades for written exams are: 0-59 points = insufficient (1) 60-69 points = sufficient (2) 70-79 points = good (3) 80-89 points = very good (4) and 90-100 points = excellent (5).</p> <p>The course is considered passed if the student:</p>			

	<p>- achieves a minimum of 60% of the total number of points from both colloquia individually or, alternatively, achieves a minimum of 60% of the total number of points in the final written exam,</p> <p>- achieves a positively evaluated seminar paper.</p> <p>The final grade is formed as the sum of:</p> <p>1) total points earned on written tests multiplied by a weight of 0.6,</p> <p>2) total points earned from the seminar paper multiplied by a weight of 0.3, and</p> <p>3) active attendance and successful solving of self-evaluation tests multiplied by a weight of 0.1.</p>		
Required literature (available in the library and via other media)	Title	Number of copies in the library	Availability via other media
	Course materials		Moodle
	Hrvatski porezni sustav- Priručnik Ministarstva financija, 2013. http://www.porezna-uprava.hr/publikacije/p_prirucnici_brosure.asp?id=b05d2		Internet
	PDV za početnike - Priručnik Ministarstva financija, 2013. http://www.porezna-uprava.hr/publikacije/p_prirucnici_brosure.asp?id=b05d2		Internet
Optional literature (at the time of submission of study programme proposal)	<p><i>Books:</i></p> <p>Jure Šimović i suradnici: Porez na dodanu vrijednost, Birotehnika Zagreb 97</p> <p>Katica Amidžić Peročević i dr.: Porez na dodanu vrijednost, Poslovni zbornik, Zagreb, srpanj 2003.</p> <p>Nikola Mijatović: Oporezivanje prometa, Pravni fakultet Zagreb, 2005.</p> <p>Jure Šimović, Hrvoje Šimović: Fiskalni sustav i fiskalna politika Europske Unije Pravni fakultet, Zagreb, 2006.</p> <p>Porezi-Zbirka propisa o porezima 2012., RRIF Zagreb 2012.</p> <p>Hrvatski porezni propisi, RIF, Zagreb, 2012.</p> <p><i>Other sources:</i></p> <p>Zakon o PDV-u</p> <p>Pravilnik o porezu na dodanu vrijednost</p> <p>Zakon o trošarinama</p> <p>Pravilnik o trošarinama</p>		
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> • Class attendance records and documentation about students' results in fulfilling their obligations (lecturer) • Class management surveillance (Vice-dean for education). • Study efficacy analysis of all study courses (Vice-dean for education). • Student poll on lecturer and class efficacy for each study course (University of Split, Quality Improvement Center) • All course learning outcomes are to be verified by the course teacher during the exam. Exam content is being validated on regular basis in order to evaluate the appropriateness of means of examining the learning outcomes (Vice-dean for education). 		

Other (as the proposer wishes to add)	
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