TAX ADMINISTRATION

COURSE SYLLABUS ABSTRACT

Speciality: 6-05-0411-02 «Finance and credit»
Concentration: Taxes and taxation

	STUDY MODE	
	full-time	part-time
Year	4	5
Semester	7	9
Lectures, hours	50	12
Practical classes (seminars), hours	34	8
In-class test (semester, hours)		9 (2 hours)
Course paper, semester	7	9
Exam, semester	7	9
Contact hours	84	22
Independent study, hours	122	184
Total course duration in hours / credit units	206 / 7	

1. Course outline

The purpose of studying this discipline is to provide students with the necessary knowledge in the field of tax administration for practical application in the activities of the tax authorities of the Republic of Belarus.

2. Course learning outcomes

Upon completion of the course, students will be expected to

know:

- legislative and other regulatory acts governing the activities of tax authorities in the field of tax administration;
- tasks and objectives of tax administration;
- tasks and functions of tax authorities in the implementation of tax administration;
- content of the main forms and methods of tax authorities' activities in the implementation of tax administration;
- principles of interaction between tax authorities and other state supervisory and law enforcement agencies in the implementation of tax administration.

be able to:

- to organize work on collecting arrears in budget payments from legal entities and individuals;
- determine the amount of penalties and tax sanctions for tax offenses;
- calculate the amount of interest for granting a taxpayer (fee-payer) an extension (installment plan) on taxes (fees);
- to accrue interest for the late refund of overpaid and (or) over collected taxes (fees) to the taxpayer (fee payer).

to possess a skill

- tax administration and control skills;
- the skill to document individual stages of tax administration.

3. Competencies

Collect, record, process and analyze data about the taxpayer, his activities, taxes paid (fees, duties) and work in a special software environment

Carry out tax control and legal support of its results, apply measures of responsibility for violations of tax legislation, analyze taxpayers' reports, and assess the tax consequences of business transactions.

4. Requirements and forms of midcourse evaluation and summative assessment

A modular rating system is used. Current certification – control work, intermediate certification – exam.