TAXATION OF INDIVIDUALS AND INDIVIDUAL ENTREPRENEURS

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	34	8
Practical classes (seminars), hours	34	8
In-class test (semester, hours)		9 (2 hours)
Exam, semester	7	9
Contact hours	68	18
Independent study, hours	112	162
Total course duration in hours / credit units	180 / 5	

1. Course outline

The purpose of studying this discipline is to master the mechanism of personal taxation in the Republic of Belarus, which will allow students to navigate the system of taxes paid by individuals and apply their theoretical knowledge and practical skills in the workplace.

2. Course learning outcomes

Upon completion of the course, students will be expected to

know:

– the economic essence of taxes and fees for individuals and individual entrepreneurs;

– structure of taxes and fees for individuals and individual entrepreneurs;

– the main elements of the taxation system for individuals and individual entrepreneurs;

– methodology for calculating and paying taxes and fees for individuals and individual entrepreneurs;

– relations between individuals and individual entrepreneurs and the inspections of the Ministry of Taxes and Duties of the Republic of Belarus;

be able to:

– to determine the economic essence of taxes on individuals and individual entrepreneurs, and to characterize their structure;

– calculate taxes and fees for individuals in accordance with the methods established in the Republic of Belarus;

– fill out forms of calculations (declarations) on taxes and fees for individuals and individual entrepreneurs;

to possess a skill

– using the methodology for calculating taxes and fees paid by individuals and individual entrepreneurs;

– knowledge of tax control techniques and methods.

3. Competencies

Calculate the tax base and tax payments, and advise individuals and individual entrepreneurs on the choice of taxation methods and the fulfillment of tax obligations to the budget.

4. Requirements and forms of midcourse evaluation and summative assessment

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