



# POLYTECHNIC OF MEĐIMURJE IN ČAKOVEC

## COURSE SYLLABUS

ACADEMIC YEAR: 2020/2021

### 1. GENERAL COURSE INFORMATION

1.1 Course name	Tax system			
1.2 Study program/s	Undergraduate professional study Tourism and Sports Management			
1.3 Course status (O,E)	O	1.6 Mode of instruction (number of hours)	Lectures	30
1.4 Course code			Exercises	30
1.5 Course abbreviation	TS		Seminars	
1.6 Semester	IV.		E-learning	
1.7 ECTS	5	1.7 Place and time of instruction	The premises of the Polytechnic of Međimurje in Čakovec, according to the schedule published on the website.	

### 2. TEACHING STAFF

2.1 Course leader/s-title	Magdalena Zeko	contact	mzeko@mev.hr
		contact	
2.2 Assistant/s- title		contact	
		contact	
2.3 Instruction held by- title		contact	

### 3. COURSE DESCRIPTION

3.1 Course goals	The aim of the course is to acquire knowledge about the place and role of certain tax forms in the economic, political and social system of the Republic of Croatia; types of taxes; tax terminology; tax principles; objectives and effects of taxation.								
3.2 Prerequisites	Attendance at lectures and exercises required.								
3.3 Course outcomes	It is expected that the student after completing the course Tax System will be able to: 1. determine legal concepts in tax law; 2. choose different tax terms and compare different types of taxes; 3. review the principles of taxation; objectives and effects of taxation and multiple taxation; 4. present the tax forms of the tax system of the Republic of Croatia.								
3.4 Course content	The course deals with basic terms in tax law (terms for persons involved in taxation and other terms, tax capacity, tax base, tax rates). The characteristics of taxes, types of taxes, principles of taxation and goals and effects of taxation are presented. The functioning of the tax system of the Republic of Croatia is explained: state taxes, county taxes and city and municipal taxes. An overview of other public revenues is given.								
3.5 Types of coursework	x	Lectures	x	Exercises		Blended e-learning	x	Individual activities	Laboratory
		Seminars and workshops		Distant learning		Field classes		Multimedia and network	Mentorship
		Other							

3.6 Language of instruction																																																																					
3.7 Monitoring students' work (enter the number of ECTS credits for each activity so that the total number of ECTS credits is equal to the total ECTS value of the course, 1 ECTS = 30 hours)	2,0	Class attendance	0,25	Seminars		Essay																																																															
	0,25	Class activity		Project		Report/paper																																																															
	2,0	Midterm exams		Practical task		Continuous knowledge check																																																															
	2,0	Written exam		Experimental work																																																																	
	0,5	Oral exam		Research																																																																	
3.8 Assessment and evaluation of students' work during classes and at the final exam	<table border="1" data-bbox="603 595 1326 958"> <thead> <tr> <th data-bbox="603 595 948 629">Activity specification</th> <th data-bbox="948 595 1134 629">Percent %</th> <th data-bbox="1134 595 1326 629">Points</th> </tr> </thead> <tbody> <tr> <td colspan="3" data-bbox="603 629 1326 658" style="text-align: center;">Assessment during instruction</td> </tr> <tr> <td data-bbox="603 658 948 687">Attendance</td> <td data-bbox="948 658 1134 687">5%</td> <td data-bbox="1134 658 1326 687">5</td> </tr> <tr> <td data-bbox="603 687 948 716">Class activity</td> <td data-bbox="948 687 1134 716">5%</td> <td data-bbox="1134 687 1326 716">5</td> </tr> <tr> <td data-bbox="603 716 948 745">Seminar/ project/ essay</td> <td data-bbox="948 716 1134 745">20%</td> <td data-bbox="1134 716 1326 745">20</td> </tr> <tr> <td data-bbox="603 745 948 775">Midterm exam 1</td> <td data-bbox="948 745 1134 775">35%</td> <td data-bbox="1134 745 1326 775">35</td> </tr> <tr> <td data-bbox="603 775 948 804">Midterm exam 2</td> <td data-bbox="948 775 1134 804">35%</td> <td data-bbox="1134 775 1326 804">35</td> </tr> <tr> <td colspan="3" data-bbox="603 804 1326 869" style="text-align: center;"><i>Exam assessment for the students who failed to fulfill all the obligatory requirements during the semester</i></td> </tr> <tr> <td data-bbox="603 869 948 898">Written exam</td> <td data-bbox="948 869 1134 898">70%</td> <td data-bbox="1134 869 1326 898">70</td> </tr> <tr> <td data-bbox="603 898 948 927">Oral exam</td> <td data-bbox="948 898 1134 927">30%</td> <td data-bbox="1134 898 1326 927">30</td> </tr> <tr> <td data-bbox="603 927 948 958"><b>Total:</b></td> <td data-bbox="948 927 1134 958"><b>100%</b></td> <td data-bbox="1134 927 1326 958"><b>100</b></td> </tr> </tbody> </table>						Activity specification	Percent %	Points	Assessment during instruction			Attendance	5%	5	Class activity	5%	5	Seminar/ project/ essay	20%	20	Midterm exam 1	35%	35	Midterm exam 2	35%	35	<i>Exam assessment for the students who failed to fulfill all the obligatory requirements during the semester</i>			Written exam	70%	70	Oral exam	30%	30	<b>Total:</b>	<b>100%</b>	<b>100</b>																														
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3.9 Assessment criteria – analysis per learning outcomes	<table border="1" data-bbox="520 1050 1458 1384"> <thead> <tr> <th colspan="7" data-bbox="520 1050 1458 1079" style="text-align: center;">Ways of evaluating learning outcomes</th> </tr> <tr> <th data-bbox="520 1079 663 1137"></th> <th data-bbox="663 1079 815 1137">Attendance</th> <th data-bbox="815 1079 948 1137">Activity</th> <th data-bbox="948 1079 1080 1137">Mid-term exam 1</th> <th data-bbox="1080 1079 1212 1137">Mid-term exam 2</th> <th data-bbox="1212 1079 1345 1137">Practical work</th> <th data-bbox="1345 1079 1458 1137">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="520 1137 663 1167">Outcome 1</td> <td data-bbox="663 1137 815 1167"></td> <td data-bbox="815 1137 948 1167"></td> <td data-bbox="948 1137 1080 1167">15</td> <td data-bbox="1080 1137 1212 1167"></td> <td data-bbox="1212 1137 1345 1167"></td> <td data-bbox="1345 1137 1458 1167">15</td> </tr> <tr> <td data-bbox="520 1167 663 1196">Outcome 2</td> <td data-bbox="663 1167 815 1196"></td> <td data-bbox="815 1167 948 1196"></td> <td data-bbox="948 1167 1080 1196">15</td> <td data-bbox="1080 1167 1212 1196"></td> <td data-bbox="1212 1167 1345 1196"></td> <td data-bbox="1345 1167 1458 1196">15</td> </tr> <tr> <td data-bbox="520 1196 663 1225">Outcome 3</td> <td data-bbox="663 1196 815 1225"></td> <td data-bbox="815 1196 948 1225"></td> <td data-bbox="948 1196 1080 1225">15</td> <td data-bbox="1080 1196 1212 1225"></td> <td data-bbox="1212 1196 1345 1225"></td> <td data-bbox="1345 1196 1458 1225">15</td> </tr> <tr> <td data-bbox="520 1225 663 1254">Outcome 4</td> <td data-bbox="663 1225 815 1254"></td> <td data-bbox="815 1225 948 1254"></td> <td data-bbox="948 1225 1080 1254"></td> <td data-bbox="1080 1225 1212 1254">30</td> <td data-bbox="1212 1225 1345 1254"></td> <td data-bbox="1345 1225 1458 1254">30</td> </tr> <tr> <td data-bbox="520 1254 663 1283"></td> <td data-bbox="663 1254 815 1283"></td> <td data-bbox="815 1254 948 1283"></td> <td data-bbox="948 1254 1080 1283"></td> <td data-bbox="1080 1254 1212 1283"></td> <td data-bbox="1212 1254 1345 1283"></td> <td data-bbox="1345 1254 1458 1283"></td> </tr> <tr> <td data-bbox="520 1283 663 1352">Outcome not-related</td> <td data-bbox="663 1283 815 1352">5</td> <td data-bbox="815 1283 948 1352">5</td> <td data-bbox="948 1283 1080 1352"></td> <td data-bbox="1080 1283 1212 1352"></td> <td data-bbox="1212 1283 1345 1352">15</td> <td data-bbox="1345 1283 1458 1352">25</td> </tr> <tr> <td data-bbox="520 1352 663 1384"><b>Total</b></td> <td data-bbox="663 1352 815 1384">5</td> <td data-bbox="815 1352 948 1384">5</td> <td data-bbox="948 1352 1080 1384">30</td> <td data-bbox="1080 1352 1212 1384">45</td> <td data-bbox="1212 1352 1345 1384">15</td> <td data-bbox="1345 1352 1458 1384">100</td> </tr> </tbody> </table> <p data-bbox="520 1384 1458 1451">Grading of outcomes (in order to pass the mid-term exam/exam the student must achieve at least 50% points for each learning outcome)</p> <p data-bbox="520 1451 1458 1671"> Points      Grade  89 – 100    excellent (5)  76 – 88     very good (4)  63 – 75     good (3)  50 – 62     pass (2)  0 – 49      fail (1) </p>						Ways of evaluating learning outcomes								Attendance	Activity	Mid-term exam 1	Mid-term exam 2	Practical work	Total	Outcome 1			15			15	Outcome 2			15			15	Outcome 3			15			15	Outcome 4				30		30								Outcome not-related	5	5			15	25	<b>Total</b>	5	5	30	45	15	100
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3.10 Specific features related with taking the course	<p data-bbox="520 1671 1458 1738">If a student collects 50% of the points of each outcome, he / she directly takes the oral exam.</p> <p data-bbox="520 1738 1458 1805">If a student does not achieve a sufficient number of points on the midterm exam, he / she cannot take the next midterm exam.</p> <p data-bbox="520 1805 1458 1872">Once won points in intermediate exams for each learning outcome are no longer deleted.</p> <p data-bbox="520 1872 1458 1984">A student cannot access the exam period if he / she has not submitted a seminar paper. The seminar paper is submitted within the agreed deadline, and certainly before the exam deadline.</p> <p data-bbox="520 1984 1458 2022">The final grade is obtained in the oral part of the exam.</p>																																																																				

<b>3.11 Students obligations</b>	<p>Full-time students are required to attend at least 70% of the total number of hours of lectures and exercises in order to exercise the right to take the exam. Part-time students are required to attend at least 30% of the total number of hours of lectures and exercises in order to exercise the right to take the exam. If the student has not fulfilled all the obligations set by the course, he is obliged to attend the lectures again and meet the conditions for taking the exam.</p> <p>Attendance can be offset by online tuition, organised webinars and added assignments given by teachers. One lesson lasts 45 minutes, and several hours form a teaching unit. Absence from one teaching unit is counted as one absence. Delays and apologies are recorded separately. In that case, if the student missed more than 50% of classes, and has a justifiable reason/apology, the request should be submitted to the Department Council, which then decides on the justification of student absences with the obligatory opinion of the course leader.</p>										
<b>3.12 Written assignments</b>	<p>Seminar papers must be computer written and may have a maximum of 12 text cards (Times New Roman, font 12) (determined depending on ECTS credits) from introduction to conclusion, together with pictures, appendices to tables, etc. Seminar papers must have an adequate title page page, content, bookmarked pages and literature. The seminar paper should be divided into chapters and contain a list of references and a list of figures and tables and graphs and finally a summary / conclusion in the size of 250 words. The student guarantees the authenticity of the work with his signature.</p>										
<b>3.13 Required reading</b>	<table border="1"> <tr> <td data-bbox="513 954 584 994">1.</td> <td data-bbox="584 954 1461 994">B. Jelčić (2011);Porezi opći dio;Visoka poslovna škola Libertas, Zagreb</td> </tr> <tr> <td data-bbox="513 994 584 1034"></td> <td data-bbox="584 994 1461 1034"></td> </tr> <tr> <td data-bbox="513 1034 584 1075"></td> <td data-bbox="584 1034 1461 1075"></td> </tr> <tr> <td data-bbox="513 1075 584 1115"></td> <td data-bbox="584 1075 1461 1115"></td> </tr> <tr> <td data-bbox="513 1115 584 1137"></td> <td data-bbox="584 1115 1461 1137"></td> </tr> </table>	1.	B. Jelčić (2011);Porezi opći dio;Visoka poslovna škola Libertas, Zagreb								
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<b>3.14 Additional reading</b>	<table border="1"> <tr> <td data-bbox="513 1137 584 1178">1.</td> <td data-bbox="584 1137 1461 1178">Opći porezni zakon 115/16, 106/18, 121/19, 32/20, 42/20</td> </tr> <tr> <td data-bbox="513 1178 584 1218">2.</td> <td data-bbox="584 1178 1461 1218">Zakon o općem upravnom postupku 47/09</td> </tr> <tr> <td data-bbox="513 1218 584 1290">3.</td> <td data-bbox="584 1218 1461 1290">Opinions of the Tax Administration of the Republic of Croatia, <a href="https://www.porezna-uprava.hr">https://www.porezna-uprava.hr</a></td> </tr> <tr> <td data-bbox="513 1290 584 1330">4.</td> <td data-bbox="584 1290 1461 1330">professional and scientific articles in the field of tax law</td> </tr> <tr> <td data-bbox="513 1330 584 1361"></td> <td data-bbox="584 1330 1461 1361"></td> </tr> </table>	1.	Opći porezni zakon 115/16, 106/18, 121/19, 32/20, 42/20	2.	Zakon o općem upravnom postupku 47/09	3.	Opinions of the Tax Administration of the Republic of Croatia, <a href="https://www.porezna-uprava.hr">https://www.porezna-uprava.hr</a>	4.	professional and scientific articles in the field of tax law		
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<b>4 ADDITIONAL COURSE INFORMATION</b>											
<b>4.1 Quality control</b>	<p>The quality of the program, teaching process, teaching skills and level of mastery of the material will be established by conducting a written evaluation based on questionnaires, and in other standardised ways and in accordance with the by-laws of the Polytechnic of Međimurje in Čakovec.</p>										
<b>4.2 Contact the teacher</b>	<p>Students can contact the teacher during the office hours and during classes, while for short questions and explanations they can contact him/her any day during working hours by coming in person or by landline. It is also possible to ask questions by e-mail, which will be answered in 48 hours at the latest. It is desirable for students to come as often as possible for any possible questions during the teacher's office hours.</p>										
<b>4.3 Information about the course</b>	<p>It is the obligation of each student to be regularly informed about the course. All notifications about the classes or possible postponement of classes will be posted on the bulletin board and on the website of the Polytechnic at least 24 hours in advance.</p>										

<b>4.4 Course contribution to the study program</b>	<p>Understanding the legal framework of business in the economy and the activities of civil society organizations.</p> <p>Present information, ideas, problems and solutions to the professional and general public.</p> <p>Critically evaluate arguments, assumptions and data in order to form an opinion and contribute to the solution of the problem.</p> <p>Make business decisions taking into account economic, environmental, legal and ethical norms.</p> <p>Determine how organizations operate in a changing market environment.</p>
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**5. ANALYSIS OF COURSE TOPICS (the number of hours is equal to the number of lectures and exercises of the course)**

<b>LECTURES</b>				
<b>Hours</b>	<b>Topic and description</b>	<b>Method</b>	<b>Learning outcomes</b>	<b>Course outcome</b>
		<ul style="list-style-type: none"> <li>• Direct teaching (lecture, instruction, pp presentation)</li> <li>• Discovery learning (individual, lead, discussion)</li> <li>• Group learning</li> <li>• Case study</li> <li>• Field classes...</li> </ul>		
1.	Development of tax forms and justification for tax collection.	Direct teaching	Interpret the development of taxes and justification for collection and distinguish taxes from other government revenues.	I1
2.	The concept of tax, obligatory (coercion, derivativeness, non-refundability, absence of direct compensation, public interest of tax revenues) and optional characteristics of taxes (non-destiny, taxes as monetary income).	Direct teaching	Define the concept of tax, explain the obligatory and optional characteristics of tax.	I1
3.	Tax terminology. Terms for persons involved in taxation and other tax terminology.	Direct teaching	Explain the terms for people involved in taxation and other tax terminology.	I2
4.	Tax burden. Defining tax capacity, tax base and presentation of different types of tax rates (proportional, progressive, regressive, degressive).	Direct teaching	Analyze the tax burden and compare different types of tax bases and tax rates.	I2
5.	Review of tax classification and comparison of different types of taxes with examples in the positive tax system of the Republic of Croatia.	Direct teaching	Distinguish between different types of taxes.	I2

6.	Principles of taxation. Review of classical and modern principles of taxation (simplification and transparency of taxation, reduction of the tax burden).	Direct teaching	Describe the different principles of taxation.	13
7.	Objectives and effects of taxation (forms of tax evasion and tax transfer systems). Problems of multiple taxation (presentation of the elements of tax accumulation, additional taxation and double taxation).	Direct teaching	Analyze the forms of tax evasion and the system of tax evasion. Explain the issue of multiple taxation.	13
8.	The concept of the tax system, a presentation of the tax system of the Republic of Croatia with basic characteristics.	Direct teaching	Interpret the main characteristics of the Croatian tax system.	14
9.	State tax forms: main characteristics of income tax (legal sources, tax liability, tax base, tax rates, withholding tax).	Direct teaching	Analyze the tax form of income tax.	14
10.	Value added tax. The role of value added tax, characteristics, reduced rates, system.	Direct teaching	Analyze the slotted form of value added tax.	14
11.	Special taxes and excise duties. Overview of the excise system of the Republic of Croatia and excise goods, special tax on motor vehicles, special tax on coffee and soft drinks, tax on motor third party liability insurance premiums and casco insurance premiums for road motor vehicles.	Direct teaching	Present the system of excise duties and forms of special taxes.	14
12.	County tax forms. Presentation of inheritance and gift taxes; taxes on road motor vehicles, taxes on vessels and taxes on slot machines.	Direct teaching	Present county tax forms.	14
13.	Overview of city and municipal tax forms. Surtax on income tax, consumption tax, tax on holiday homes, tax on the use of public areas, real estate transfer tax (legal sources and characteristics of tax forms).	Direct teaching	Present city and municipal tax forms.	14
14.	Income tax. Distribution of income tax, characteristics, sources of income, taxpayer, tax base, receipts that are not considered income, receipts on which income tax is not paid, personal exemptions, personal deduction or non-taxable part of income, tax rates).	Direct teaching	Analyze the tax form of income tax.	14

15.	Taxes on winnings from games of chance and fees for organizing games of chance. Lottery games, casino games, betting games, slot games on slot machines, organizing fees organizing one-off games of chance.	Direct teaching	Present taxes on winnings from games of chance and fees for organizing games of chance.	I4
<b>EXERCISES/ SEMINARS</b>				
<b>Hours</b>	<b>Topic and description</b>	<b>Method</b> <ul style="list-style-type: none"> <li>• Direct teaching (lecture, instruction, pp presentation)</li> <li>• Discovery learning (individual, lead, discussion)</li> <li>• Group learning</li> <li>• Case study</li> <li>• Field classes...</li> </ul>	<b>Learning outcomes</b>	<b>Course outcome</b>
1.	Distinguishing the legal sources of tax law.	Discovering learning.	Compare legal sources of tax law of different rank.	I1
2.	An overview of basic tax legal concepts by example.	Direct teaching.	Use legal sources.	I1
3.	Display of tax terms on the example.	Direct teaching.	Choose an appropriate tax term in different examples.	I2
4.	Overview of different types of tax bases and tax rates on specific tax forms.	Discovering learning.	Distinguish between types of tax bases and types of tax rates.	I2
5.	Overview of different types of taxes.	Discovering learning.	Distinguish different types of taxes.	I2
6.	Analysis of different principles of taxation in the context of tax systems of modern states.	Learning by discovery, discussion.	Comment on the topicality and application of different principles of taxation in modern tax systems.	I3
7.	Analyzing concrete examples of tax evasion, tax transfer systems and multiple taxation.	Discovering learning.	Identify different forms of tax evasion, tax evasion and multiple taxation.	I3
8.	I. Midterm exam	On its own.	Outcome check I1, I2, I3.	I1,I2, I3
9.	Review of the application of income tax on specific examples of the opinion of the Tax Administration.	Group learning.	Analyze the application of income tax.	I4
10.	Presentation of the application of value added tax on specific	Group learning.	Analyze the application of value	I4

	examples of the opinion of the Tax Administration. VAT in the context of EU law.		added tax, comment on VAT in the context of EU law.	
<b>11.</b>	Review of the application of county tax forms on specific examples of the opinion of the Tax Administration.	Group learning.	Analyze the application of county tax forms.	I4
<b>12.</b>	Review of the application of city and municipal tax forms on specific examples of the opinion of the Tax Administration.	Group learning.	Comment on city and municipal tax forms.	I4
<b>13.</b>	Presentation of the application of income tax form on specific examples of the opinion of the Tax Administration.	Group learning.	Analyze the application of income tax.	I4
<b>14.</b>	Systematization of all tax forms in the tax system of the Republic of Croatia with the preparation of a table.	Discovering learning.	Compare and differentiate tax forms in the tax system of the Republic of Croatia.	I4
<b>15.</b>	II. Midterm exam	On its own.	Outcome check I4.	I4