



YAROSLAV MUDRYI NATIONAL LAW UNIVERSITY
DEPARTMENT OF TAX LAW

Electronic edition

TEACHING AND METHODOLOGY MANUAL

**FROM EDUCATIONAL DISCIPLINE
"TAX LAW"**

KHARKIV

2024

**YAROSLAV MUDRYI NATIONAL LAW UNIVERSITY
DEPARTMENT OF TAX LAW**

Electronic edition

TEACHING AND METHODOLOGY MANUAL

**FOR PRACTICAL LESSONS AND WORK FROM EDUCATIONAL DISCIPLINE
"TAX LAW"**

for first year students

full-time education

Level of higher education - second (master's) degree

Master's degree in higher education

Field of knowledge - 29 "International relations"

Speciality - 293 "International Law"

KHARKIV

2024

Program of the discipline "Tax Law" for applicants for higher education of the second (master's) level of higher education in the field of knowledge 29 "International Relations", speciality 293 "International Relations". Kharkiv: Yaroslav Mudryi National Law University, 2024.

Developers:

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S.V. Broyakov, Doctor of Philosophy, Ph.D., Assistant of the Department of Tax Law.

**TOTAL CALCULATION OF HOURS OF LECTURES, PRACTICAL LESSONS,
INDEPENDENT WORK**

	Subject	Total hours	Including		
			Lectures	Practical lessons	Independent work
1.	General aspects of taxation and tax-legal regulation	8	2	2	4
2.	Sources of tax law	8	2	2	4
3.	Tax systems of European countries. Tax legislation of the EU	8	2	2	4
4.	Tax legislation of the EU	8	2	2	4
5.	Tax systems of North American and East Asia countries	14	4	4	6
6.	Tax systems of Latin American countries	8	2	2	4
7.	Tax systems of the countries of the Pacific region	8	2	2	4
8.	Tax systems of the countries of Central, South Asia, the Arabian Peninsula and the Middle East	8	2	2	4
9.	Tax systems of the countries of Africa	8	2	2	4
10.	Solving tax disputes: foreign approaches	20	6	4	10
Total		98	26	24	48□

EDUCATIONAL DISCIPLINE PROGRAM

Subject 1. General aspects of taxation and tax-legal regulation

The concept of the tax system of Ukraine. The concept and levels of tax pressure.

Basic principles of setting taxes and fees.

The concept of tax and fee. Features of a tax. Principles and functions of tax. The relationship between tax, fee and duty.

Classification of taxes and fees. National taxes and fees. Local taxes and fees. Special tax regimes.

Principles of tax law, principles of taxation and principles of tax legislation.

Subject 2. Sources of tax law

Concept of sources of tax law.

Classification of sources of tax law.

The Constitution as a source of tax law. International treaties as a source of tax law. The law as a source of tax law. Bylaws as a source of tax law. Decisions of municipal authorities as a source of tax law. Judicial practice as a source of tax law.

Subject 3-4. Tax systems of European countries. Tax legislation of the EU

The concept of the tax system of the countries of the Europe.

Tax legislation of the EU. Tax system of France. Tax system of Spain. Tax system of Germany. Tax system of Poland. Tax system of Hungary. Tax system of Switzerland. UK tax system. Tax system of Ukraine.

Taxes on corporations and individuals.

Subject 5. Tax systems of North American and East Asia countries

The concept of the tax system of the countries of the North America and East Asia.

The US tax system. Canada's tax system. The tax system of Japan. The tax system of South Korea. The tax system of China.

Taxes on corporations and individuals.

Subject 6. Tax systems of Latin American countries

The concept of the tax system of the countries of the Latin America.

The tax system of Mexico. The tax system of Brazil. The tax system of Argentina.

Taxes on corporations and individuals.

Subject 7. Tax systems of the countries of the Pacific region

The concept of the tax system of the countries of the Pacific region.

The tax system of Singapore. The tax system of Indonesia. The tax system of Australia. The tax system of New Zealand.

Taxes on corporations and individuals.

Subject 8. Tax systems of the countries of Central, South Asia, the Arabian Peninsula and the Middle East

The concept of the tax system of the countries of Central, South Asia, the Arabian Peninsula and the Middle East.

The tax system of India. The tax system of Kazakhstan. The tax system of UAE. The tax system of Israel.

Taxes on corporations and individuals.

Subject 9. Tax systems of the countries of Africa

The concept of the tax system of the countries of Africa.

The tax system of Egypt. The tax system of Nigeria. The tax system of South African Republic.

Taxes on corporations and individuals.

Subject 10. Solving tax disputes: foreign approaches

Tax disputes in the countries of the Romano-Germanic legal system.

Tax disputes in countries with Anglo-Saxon legal system.

Foreign approaches to determining the sources of law to be applied in resolving tax disputes.

The types of procedures used to resolve tax disputes in the countries of the Romano-Germanic and Anglo-Saxon legal systems.

TASKS FOR PRACTICAL LESSONS AND WORK

Subject 1. General aspects of taxation and tax-legal regulation

Questions for discussion

1. The concept of tax and fee. Signs of taxes and fees.
2. The taxes and fees classification.
3. Tax system: concept and classification.
4. Principles of tax-legal regulation.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-вп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
3. Tax Code of Ukraine: Law of Ukraine of 02.12.2010 No. 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> .
4. Tax law: a textbook / edited by D.O. Hetmantsev and M.P. Kucheryavenko. Kharkiv: Pravo, 2023. 464 p.
5. Principles of tax legislation through the prism of the Supreme Court practice. *KELM (Knowledge, Education, Law, Management)*. 2020. № 8 (36). Vol. Pp. 191-198. URL: <http://kelmczasopisma.com/ua/jornal/36>.
6. Muzika-Stefanchuk O. A., Polyanychko A. O. Principles of tax law of Ukraine: problems of definition and implementation. Kamianets-Podilskyi: Ruta, 2015. 212 p.

Subject 2. Sources of tax law

Questions for discussion

1. Concept of sources of tax law.
2. Classification of sources of tax law.
3. Conventions on the avoidance of double taxation as a source of international tax law.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-вп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
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6. Muzika-Stefanchuk O. A., Polyanychko A. O. Principles of tax law of Ukraine: problems of definition and implementation. Kamianets-Podilskyi: Ruta, 2015. 212 p.

Subject 3-4. **Tax systems of European countries. Tax legislation of the EU**

Questions for discussion

1. Tax legislation of the EU
2. Tax system of France.
3. Tax system of Spain.
4. Tax system of Germany.
5. Tax system of Poland.
6. Tax system of Hungary.
7. Tax system of Switzerland.
8. UK tax system.
9. Tax system of Ukraine.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-бп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
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4. Tax law: a textbook / edited by D.O. Hetmantsev and M.P. Kucheryavenko. Kharkiv: Pravo, 2023. 464 p.

Subject 5. **Tax systems of North American and East Asia countries**

Questions for discussion

1. US tax system.
2. Tax system of Canada.
3. Tax system of Japan.
4. Tax system of South Korea.
5. Tax system of China.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-вп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
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Subject 6. Tax systems of Latin American countries

Questions for discussion

1. The tax system of Mexico.
2. The tax system of Brazil.
3. The tax system of Argentina.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-вп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
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Subject 7. Tax systems of the countries of the Pacific region

Questions for discussion

4. The tax system of Singapore.
5. The tax system of Indonesia.
6. The tax system of Australia.
7. The tax system of New Zealand.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-вп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
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4. Tax law: a textbook / edited by D.O. Hetmantsev and M.P. Kucheryavenko. Kharkiv: Pravo, 2023. 464 p.

Subject 8. Tax systems of the countries of Central, South Asia, the Arabian Peninsula and the Middle East

Questions for discussion

1. The tax system of India.
2. The tax system of Kazakhstan.
3. The tax system of UAE.
4. The tax system of Israel.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-Бп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
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Subject 9. Tax systems of the countries of Africa

Questions for discussion

1. The tax system of Egypt.
2. The tax system of Nigeria.
3. The tax system of South African Republic.

Regulatory and legal acts, main literature

1. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-Бп#Text> .
2. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
3. Tax Code of Ukraine: Law of Ukraine of 02.12.2010 No. 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> .
4. Tax law: a textbook / edited by D.O. Hetmantsev and M.P. Kucheryavenko. Kharkiv: Pravo, 2023. 464 p.

Subject 10. **Solving tax disputes: foreign approaches**

Questions for discussion

1. Tax disputes in United States of America.
2. Tax disputes in United Kingdom.
3. Tax disputes in Canada.
4. Tax disputes in Germany.
5. Tax disputes in France.
6. Tax disputes in Italy.
7. Tax disputes in Brazil.
8. Tax disputes in Japan.
9. Tax disputes in India.
10. Tax disputes in China.

Regulatory and legal acts, main literature

1. Code of Administrative Procedure of Ukraine: Law of Ukraine of 06.07.2005 No. 2747-IV. URL: <https://zakon.rada.gov.ua/laws/show/2747-15#Text>.
2. Constitution of Ukraine: Law of Ukraine of 28.06.1996 No. 254к/96- BP. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-вп#Text> .
3. Customs Code of Ukraine: Law of Ukraine of 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text> .
4. Tax Code of Ukraine: Law of Ukraine of 02.12.2010 No. 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> .
5. About the Constitutional Court of Ukraine: Law of Ukraine 13.07.2017 No. 2136-VIII 20.03.2020.
URL: <https://zakon.rada.gov.ua/laws/show/2136-19#Text>.
6. On the implementation of decisions and application of the practice of the European Court of Human Rights: Law of Ukraine 23.02.2006 No. 3477-IV 02.12.2012.
URL: <https://zakon.rada.gov.ua/laws/show/3477-15#Text>.
7. Bondarenko O. M. Theory and practice of resolving tax disputes: conceptual principles: monograph. Kyiv, 2019. 484 p.
8. Minayeva O. M. Administrative procedures for resolving tax disputes. Law and innovative society. 2016. No. 2 (7). P. 29–32. URL: <http://apir.org.ua/wp-content/uploads/2016/12/Minaieva7.pdf>.
9. Smychok E.M. Presumption of legality of taxpayer's decisions in the practice of administrative courts. Carpathian Legal Gazette. 2020. No. 3(32). P. 54–58. DOI: [https://doi.org/10.32837/pyuv.v0i3\(32\).603](https://doi.org/10.32837/pyuv.v0i3(32).603).