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| TITLE OF THE COURSE | **Tax policy** |
| CREDIT POINTS | **2** credit points**3** ECTS credits | VOLUME *(in hours)* |  |
| PRELIMINARY KNOWLEDGE | Not required |
| SCIENCE SECTOR | Sociology / Social work / Economics |
| NUMBER OF LECTURES 30% |  |
| NUMBER OF SEMINARS OR PRACTICAL TRAINING 30% |  |
| NUMBER OF HOURS FOR UNAIDED WORK 40% |  |
| APPROVED: | LCA Senate meeting no.6 |  | 09.06.2021. |
| AUTHOR |
| Academic position | Name, surname |
| Guest lecturer | Ingrīda Jespere |
| COURSE ANNOTATION |
| The aim of the course is to provide an in-depth understanding of the tax system in the national economy, as well as to build competence in the principles and experience of tax policy design in the national and EU context. The course analyses approaches to the operation of tax systems in national and international business environments and provides skills to critically evaluate tax policy in a specific economic situation. The course provides both theoretical knowledge and its practical application. |
| THE GOAL OF THE COURSE AND LEARNING OUTCOMES |
| *Knowledge and understanding* | Knowledge of the content of tax policy and the instruments used to make it. |
| *Ability to apply knowledge* | Ability to evaluate and analyse national and EU tax policy in its various aspects. |
| *Competences* | Ability to compare different approaches to the operation of tax systems in national and international business environments. |
| REQUIREMENTS FOR CREDIT POINTS |
| 1) Participation in contact sessions and seminars (presentations) – 20%; 2) Practical training – 30%; 3) Written examination – 50%. |
| **COURSE PLAN** |
| **No.****p/k** | **Theme** | **Hours** | **Literature** |
|  | Introduction. The concept and theories of taxation. |  |  |
|  | Tax system. Elements, principles and functions of taxation. |  |  |
|  | Classification of taxes. Tax competition. |  |  |
|  | Latvian tax system and tax policy for residents and non-residents. |  |  |
|  | Influence of international institutions on Latvian tax policy. |  |  |
|  | Tax administration policy and audit. |  |  |
|  | Income tax policy. Indirect tax policy. |  |  |
|  | Tax planning. Customs and tariff policy. |  |  |
|  | European Union tax policy.Basic types of taxation. |  |  |
|  | Foreign tax systems (Baltic countries and European experience). |  |  |
|  | The impact of globalisation on tax policy. |  |  |
| **No.****p/k** | **Unaided work, practical work and work with literature:** | **48** |  |
| 1. | Workshops on themes 5, 8 and 10 – prepared presentations on given themes |  |  |
| 2. | Preparation for practical work |  |  |
| LITERATURE |
| Basic literature (M) | 1. Virzieni Valsts nodokļu politikas pamatnostādņu 2021.-2025.gadam izstrādei. Finanšu ministrija. Informatīvais ziņojums. <https://www.lps.lv/uploads/docs_module/1%20NPP%20virzieni_25.02.2020.pdf>; <http://tap.mk.gov.lv/doc/2020_03/InfZin_VNPP_25022020.276.DOCX>
 |
| 1. Ketners, K., Titova, S. Nodokļu politika Eiropas Savienības vidē. – Rīga: BA Biznesa un finanšu pētniecības centrs, 2013. 244 lpp. ISBN 9789984746142.
 |
| 1. Taxation trends in the European Union: data for the EU Member States,: 2021 edition*.* European Commission, Directorate-General for Taxation and Customs Union. Publications Office, 2021, <https://data.europa.eu/doi/10.2778/843047>
 |
| 1. Škapars R. Šumilo Ē., Dunska M. Nodokļu politikas tiesiskie un ekonomiskie aspekti un to ietekme uz uzņēmējdarbības vidi Latvijā [monogrāfija]. – R.: LU Akadēmiskais apgāds, 2010. – 230 lpp.
 |
| 1. Kavale L. Nodokļu politikas un administrēšanas pamati. – R.: LU Akadēmiskais apgāds, 2018. – 78 lpp.
 |
| 1. Orehova A. Nodokļu sistēmas izmantošanas iespējas uzņēmējdarbības veicināšanai Latvijā. – R., 2010.
 |
| 1. Andrējeva, V. Ketners K. Valsts ieņēmumu teorijas pamati. – R.: Rīgas Tehniskā universitāte, 2008. – 440 lpp.
 |
| 1. Kodoliņa-Miglāne I. Nodokļi Latvijā 2007. – R.: BA Turība, 2007. – 109 lpp.
 |
| 1. Lukašina O. Nodokļi Latvijā. Analīze un praktiski ieteikumi. – R.: Merkurijs Lat, 2002. – 263 lpp.
 |
| 1. Sīpola E. Mūsdienu nodokļu teorija. – R.: Rīgas Tehniskā universitāte, 2001. – 159 lpp.
 |
| Additional-literature (P) | 1. Ketners K. Nodokļi Eiropas Savienībā un Latvijā: salīdzinoša analīze un praktiski ieteikumi. – R.: Merkūrijs Lat, 2008. – 237 lpp.
 |
| 1. Jarve K., Butāne I., Zīrape I. Eiropas nodokļi Latvijā. – R.: Latvijas Ekonomists, 2004. – 189 lpp.
 |
| 1. Tax Policy Handbook/ Ed. by. Shome Parthasarathi. – Washington DC: International Monetary Fund, 1995. – 320 p.
 |
| 1. Тютюрюков Н. Н. Налоговые системы зарубежных стран: Европа и США/ учебное пособие. – М.: Дашков и Кo, 2002. – 174 с.
 |
| RecommendedLiterature (I) |  |
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 The head of the Study course \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Mag.sc.ing., Guest lecturer Ingrīda Jespere

 *(signature) (acad. degree, position, name)*