

Tax Administration

/ Specialists - 2 semesters/

The educational content of academic title "master" specialization "Tax Administration" has the objective to provide the trainees specialized knowledge in the following main areas: Management, Economics and Law. In specialization "Tax Administration" is studied system of disciplines, which absorb knowledge for the management in the modern state, and in territorial units; For the structure, the organization of activities and functions of revenue administration. For ascertainment of the specific taxes and other state claims, and also for the procedures and the methods for the effective collection of state claims. Particular attention shall be paid on the knowledge of the legal guarantees for the collection of government claims and for compliance with the constitutional retained rights of citizens.

After the completion of the training student should know and may:

To know:

- Be aware of the subject and content of objectively tax procedural law and used legislative technique in the formation of the tax law.
- Be aware of the elements and the structure of the individual tax legal standards, which establish the rules for the establishment, support and the collection of the various types of tax, etc. Obligations;
- To know detailed legal basis of the activities of revenue administration and the individual tax and legal regimes.
- Be aware of the financial management and control systems in the public sector.

After completion, student should:

May:

- To analyze and apply to practice their knowledge of the individual tax and legal regimes.
- To use modern sources of information and to use them in the practical work.
- To adapt to change, to the development of market economy and the public sector, to the standards of developed democracies of the European Union as a single and an equivalent administrative space.

To be:

- Responsible in their professional activity;
- With attitude for the continuous self-improvement and development in their profession;
- Adaptive to dynamics in the administrative practice and management.

Graduates from training in program "Tax Administration" can be implemented in:

- In the common and the specialized administration at the local, territorial and national levels;
- Officials in the public administration system.
- Main experts and major inspectors, in public administration/central and territorial administration/;
- State experts and state inspectors in the public administration /central and local administration/;
- In the National Revenue Agency as: "Chief expert on revenue", "senior expert on revenue", "expert on revenue", "chief inspector of revenue", "senior inspector of revenue" and

"inspector of revenue"; The posts the state expert in revenue" and "State inspector of revenue"; The post "state public artist", "main public artist", "senior public artist" and "public artist".

CONDITIONS FOR APPLICATION:

- The applicants must have obtained a Bachelor degree in Public administration or other major.
- The average grade of the semester and state exams of the applicants should be Good 3.50 for the paid form of the training.

STRUCTURE OF A TRAINING PLAN
 /used is ECTS - European Commission/
Specialty: Public administration,
Master's program "Tax administration"
Training period: 1 Year

First year			
<u>First semester</u>	ECTS credits	<u>Second semester</u>	ECTS credits
1. Budget law 2. Systems for financial management and control 3. Revenue Administration. Government Collection 4. Tax process 5. Tax offenses and penalties	5.0 5.0 5.0 6.0 5.0	1. Direct taxes - organization of the charge and control of taxpayers 2. Indirect taxes - organization of the charge and control of taxpayers 3. Management of the state debt	4.0 4.0 4.0
Elective subjects (Students choose one discipline)		Elective subjects (Students choose one discipline)	
<ul style="list-style-type: none"> ▪ Strategic management in the administrative-territorial units ▪ Tax policy in the European Union ▪ Teams and team activity in the public administration ▪ Interaction between mediator and territorial administration ▪ Conflict of interests in the public sphere 	4.0 4.0 4.0 4.0 4.0	<ul style="list-style-type: none"> ▪ Municipal property ▪ Territorial security ▪ Business correspondence and documentary 	3.0 3.0 3.0
	All 30		All 30
Graduate - protection of a diploma paper	15		

Budget Law

ECTS credits: 5.0

Week Horarium: 3л+0су+0лу+0пу+р

Form of Examination of Knowledge: Semester Exam

Form of Exam: Written Test

Semester: Second

Methodological Guidance: Department “Public Law and Public Management”, Faculty of Law and History

Lecturer: Assoc Prof PhD Valentina Aleksandrova Goleva, Department of Public Law and Public management. Contact phone: 073/833207, e-mail: aleksandrovalentina@law.swu.bg

Abstract: Budget Law course studies the basic legal problems of the financial activity in Bulgaria. The elements of its legal characteristics, structure and functioning of budgetary and legal norms are consistently considered, as well as the reasons for occurrence and composition of budgetary relations, laws and sources of budgetary rules. Particular attention is paid to the financial and legal status of individual subjects. The actuality of theoretical and practical development of problems of budget law is undoubted. The importance of public finances determines the importance of budgetary law. Budget legislation raises important issues. In this regard are recent issues on financial and legal acts- I theory they are defined as “ the backbone “ of budget revenue and expenses. The actuality of taxes as the main budget revenue is beyond doubt . In relation to Bulgaria’s membership in the European Union are current problems about harmonization of Bulgaria’s fiscal legislation with the EU legislation. The basic principle of the financial system is legitimacy- an issue particularly relevant to the provision of legitimacy in the public finances system. The new economic relation in our country and the economic crisis place forward the problems of budgetary control.

Contents of the course: Budget law. Definition and sources. Historical development of the budget law. Origination and development of budgetary policy. Contents of legal budgetary relations. Budgetary rules and commitments. Legal description of the budget. Budgetary system. Elements of the budgetary system. Budgetary regulation. Budgetary classification. Budgetary structure of Republic of Bulgaria.. Types of budgets. Budgetary classification and budgetary regulation. Local budgets. State budget. Sources of funds for the budget. Government revenue. Nature of the government revenue. Sources of government revenues and methods of their recruitment. Nature of state’s expenses. Social needs- the basis of public spending. Volume of public spending. Principles of public spending. Classification of government expenditure. Costs for state government. Army expenses or national defense expenses. Expenses for socio- cultural needs. Social security and assistance costs. Financing the budget deficit and public debt. Nature and management of public debt. Ways to repay loans. Budget process- concept and general characteristics. Budget planning and budget forecasting. Adoption of the budget. Implementation of the budget. Nature and authorities. Changes to the budget during implementation. Procedure for amending the budget. Budget control. Monitoring the implementation of the budget. etc

Teaching and assessment:

Lectures and seminars.

Lectures are according to the approved manner and include usage of multimedia, discussion

on cases and solving them, solving control tasks, individual and class work on issues from the curriculum.

Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

Evaluation of the results achieved during the education complies with the requirements of Regulation N21 of Ministry of Education from 30th September 2004 on the application of a system of accumulation and transfer of credits.

SYSTEMS FOR FINANCIAL MANAGEMENT AND CONTROL

ECTS credits: 5

Course hours per week: 31 +1s

Form of assessment: ongoing assessment and exam

Exam type: written

Semester: 2

Methodological guidance:

Department of Finance and Accounting

Faculty of Economics,

Lecturers:

D-r Elena Stavrova, Department of Finance and Accounting

тел:0888 654 336 e-mail: stavrova@swu.bg

Annotation:

The subject "financial management and control in municipalities" aims to build the necessary theoretical and practical basis for acquiring knowledge in the field of public finance at the " Municipality ", financial and tax policy and control the accumulation and using of public funds of the municipal budget.

Knowledge of the main sources for generating revenue and expenditure flows in local finance, the methodology for the development of basic revenue and expenditure account - the municipal budget, the stages of implementation and monitoring of the observance of legality in this process, an element of analysis in the proposed curriculum of course.

Provide appropriate terminology on multifaceted knowledge serving as a basis for development in other areas of public and legal sciences.

The task that has set the course he has to take into account the current state of legal normative basis at the time of teaching the course.

Developed rich text material, case studies and practical tasks aimed at reinforcing received as part of the course knowledge to develop and seek their actual application in practice.

Course content:

Financial system. Financial system of Bulgaria. Place of municipal finances and their relationships with other units of the fiscal and non-fiscal finances, budget system, system-factors. Principles of construction. Elements of the budget system. Institutional aspects and features of the financial system, financing local government for the municipality - the basic unit in the management of local finances. Functions and finance areas, municipalities and

districts, municipal budget. Budget classification, Budget process. Economic preconditions for establishing a municipal budget, technology budget.

Local government authorities in the development and approval of the municipal budget; Revenue of the municipal budget, local taxes as a major revenue source municipal budgets, quasi-government revenues, project financing. Sources, development and approbation of the projects; Extra budgetary sources of funds for municipal financing, costs of the municipal budget, budgetary balance and regulation of municipal budgets.

Budget federalism, municipal debt. Forms of financing the budget deficit. Bank loan - a procedure for granting and repayment. Advantages of bank credit as a source of financing, financing of the municipal budget in debt instruments. Procedure for issuance of bonds. Eurobond strategies Execution and reporting of municipal budget . Responsibility of the the Mayor and City Council in the management of the municipal budget. Cash execution of the municipal budget

Financial decentralization process for the recovery of tax and other public revenue to municipalities. Audit in the budget process and management of municipal resources. Institutional infrastructure of the audit process in Bulgaria.

Teaching and assessment:

The course ends with an exam. The course gives priority to practical and independent work of students, which is intended to be both individual and in work groups. The knowledge, skills and expertise in developing practical exercises and the homework, computer tests and course assignments are assessed. Ongoing assessment is performed. The aim of the ongoing assessment is to establish responsibility in respect of the prior training in systematic learning, formation of applied thinking skills, work with information products and ability to work as a team.

REVENUE ADMINISTRATION. GOVERNMENT COLLECTION.

(for the major Public administration, Master of Science, Tax Administration)

ECTS credits: 5.0

Week Horarium: 3 л + 1cy+0лу+0пу+p

Form of Assessment: continuous assessment

Type of exam: written

Semester: second

Methodological Guidance: Department «Public Law and Public Management", Faculty of Law and History

Lecturer: Assoc Prof PhD Valentina Aleksandrova Goleva, Department of Public Law and Public management. Contact phone: 073/833207, e-mail: aleksandrovavalentina@law.swu.bg

Abstract :

Course contents include the following three modules: 1) Status and powers of the authorities of the revenue administration, organization and activities; 2) Public claims, nature, concept and types; 3) methodology and procedure for collecting state tax claims. The course provides information on the classification of state and municipal tax claims, their public bodies, public tax claims, their powers, proceedings for foreclosure, the methods of collection, postponement and rescheduling , appeal acts of collection of public revenue.

It studies the system of legal norms which establish specific rules and procedures, the order and methods for determining the amount of taxes and effective collection of revenue authorities. Particular attention is paid to the legal guarantees of compliance with the terms and conditions for collection of taxes and protection of the constitutional rights of citizens. The contents of the material is consistent with the knowledge received by students with other subjects of the curriculum.

Course contents: Structure of the executive and the finance ministry and the place of the National Revenue Agency. Structure of Revenue Administration. Strategic plan of action of the Revenue Administration. Management and control over the activities of the revenue authorities. Powers, responsibilities, stakeholders. Competence, authority, jurisdiction. Powers of the revenue authority and the public contractor. General definitions .. Public and private, state and municipal tax collections. Order of collecting their public taxes. Special cases in bankruptcy. Executive grounds. Determination of the public revenues. Enforcement authorities. Ways to repay public debt. Sequence of repayments. Deducting to the opening of proceedings for enforcement of financial security. Prescription. Suspension and interruption of prescription, writing off debts. Interest voluntary payment after the deadlines. Third persons obligation. Voluntary performance of public duties. Rules for collection and distribution of mandatory contributions. Execution of public obligations of third parties. Registration of securities and the issuance of the writ. Call for voluntary payment. Conditions for postponement and rescheduling. Permission for postponement or rescheduling. Issue of permission for postponement or rescheduling. Postponement and rescheduling without interest. Appeal against refusal of rescheduling or postponement. Consolidation of public duties . Recovery plan for rescheduling and postponement. Prohibition of cession of public debts. Competition between public and enforcement proceedings under the CCP. Actions, after the enforcement proceedings. Enforcement in bankruptcy. Accession of secured creditors. Subject to public security taxes. Decrees on the collateral of public debts. Appeal of the decrees for collateral. Precautionary measures, types and replacements. Cancellation of security procedure. Executive grounds. Parties to proceedings for enforcement. Joint and several liability. Property subject to enforcement by the debtor choice. Methods by running on cash, movable and immovable properties, securities. Ineffectiveness of actions and transactions. Accession of creditors. Competition between public claims. Formation of executive affairs. Initiation of proceedings. Suspension, suspending and resuming. Deducting. Production in case of debtor upon bankruptcy. Termination of proceedings. Administrative appeal period, notification of the decision, suspension of the execution. Assistance for implementation. Permission for emergency payments. Enforcement by third parties that are not banks. Types of performances. Guardianship and assessment of the property. Method of sale. Effect of the public sale, expenses. Sale of specific goods. Cost reductions. Payment and provision for the award. Special cases of sale.

Teaching and assessment:

Lectures, seminars and independent work. Lectures are according to the approved manner and include usage of multimedia.

Seminars include debate, discussion, discussion of problematic situations, solving and discussing cases, solving control tasks individually and collectively work on the material. Lectures take place on the approved manner. Seminars are held in the classroom by deciding cases. Homework includes: familiarization with the case. solve the control issues.

Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

Evaluation of results achieved during the education complies with the requirements of Regulation № 21 of Ministry of Education from 30th September 2004 on the application of a system of accumulation and transfer of credits.

“TAX PROCESS”

ECTS Credits: 6

Week Horarium: 30 Thematic Lectures, with included in them Seminar Exercises (with Model Problems, Cases, Tests, Problems for Individual Work)

Form of Examination of Knowledge: Semester Exam

Form of Exam: Written Test

Semester: First /Specialists/, Second /Non-Specialists/

Methodological Guidance:

Department “Public Law and Public Management”,
Faculty of Law and History

Lecturer:

Dr. Mladen Mladenov , Department “Public Law and Public Management”, phone: 0898 69 40 61, e-mail: mlivanovml@gmail.com

Anotation:

The main task of the training on the discipline is to form into students a clear concept about Tax-Social Security Process in Republic of Bulgaria, through their consideration from normative, theoretical and practical point of view, as well the valid norms of the European and International Law in Republic of Bulgaria, concerning Tax-Social Security. The Students will be familiar with the basic components of Tax-Social Security Process in Republic of Bulgaria, as well with logic and phases of its development from the practical and normative point of view, as well as they will be able to orientate themselves practically and normatively in the matter of Tax-Social Security Process and implement it in professional, academic and life aspect.

Contents of the Training Discipline:

In the Training Discipline there are examined the following themes: The Training Course “Tax Process”; Normative Base, Advisable Literature and others Sources of Information; Concept of Tax Process. Principles; Administrative organs in Tax Process; Competency. Sides and Participants in the Process; Obligated persons in Tax Process; Terms in Tax Process; Correspondence in Tax Process; Deviations in Tax Process; Evidences and Proofs in Tax Process; Tax Secret; Registration in Tax Process; Administrative Service in Tax Process; Declarations (Tax Returns) in Tax Process; Determination of Public Liabilities on Tax-Social Security Code; Tax-Social Security Control; Deviation in Inspection Process; Deduction and Restoration; Modifications of Liabilities on Tax-Social Security Code; Double Taxation Treaties; Procedure of Information Exchange with other States; Procedures of Mutual Assistance and Information Exchange with European Union’s Member States; Appeals on Administrative System; Judicial Appeal; General Principles on Public Liabilities Collection; Execution; Postponement and Extension; Secures; Common Rules on Forced Execution; Protection against Forced Execution.

Lectures and Seminars.

The Course of Lectures is leading completely with Multimedia techniques. All themes are with Practical Part and Lectures, as such special attention is turned on the Administrative and Judicial Practice.

The Seminars include examination of examples on Administrative and Judicial Practice; Sharing of Life, Civil and Professional Experience; Debating; Discussing; Considering of Problem Situations; Settlement and Discussion of Cases; Individual and Team Work over the Training Material.

During Semester the Students work out Course Work on Actual Thematic, connected with the Training Discipline and explore the Sources of Information in Library- and Internet Environment.

Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

The Assessment of the achieved results in the process of training is consistent with requirement of Ordinance № 21 of Ministry of Education and Science MOH from 30 September 2004 for Implementation of System of Accumulation and Transfer of Credits.

Literary Sources:

1. "Tax and Social-Security Law. Book one", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2010;
2. "Tax and Social-Security Law. Book three", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2009;
3. "Tax Process", SLAVCHEV, Zdravko; "Feneia", Sofia, Bulgaria, 2004; 23-289;
4. „Tax Law. General part. Tax Process”, third edition; STOYANOV, Ivan G.; „Feneia”, Sofia, Bulgaria, 2008, 12-190;
5. „Tax and Social-Security Process. Comment of TSSPK and TSSPK”, MINKOVA, Ganeva; PETROV, Milen; Ciela, Sofia, Bulgaria, 2007, 341;
6. „Tax Law”, third edition, STOYANOV, Petko; Bulgarian Academy of Science, Sofia, Bulgaria, 1994;
7. „Taxation”, STOYANOV, Velcho; National University Center, Economics of Public Sector, Galik, Sofia, Bulgaria, 2000;
8. "Correction of Tax and Social-Security Relations", SHUMENSKA, Zdravka; MARKOVA, Anelia; SLAVCHEV, Zdravko; Sofia, Bulgaria, София, Feneia, 2007, X-164;
9. "Tax and Social-Security Law. Book two", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2011;
10. "Revenue Administration. State Public Liabilities Collection, ALEKSANDROVA, Valentina, Propeler, Sofia, Bulgaria, 2011, IV-221;
11. „Fees and Expenses in Tax Process”, MARKOVA, Anelia; SLAVCHEV, Zdravko; FENEYA. Sofia, Bulgaria, pp.136;
12. „Investigation of crimes connected with tax evasion”, VIDOLOV, Ivan; FENEYA, Sofia, Bulgaria, p.256;
13. "Autonomy of Tax Law", KUCHEV, Yuri; „LiStra”, Sofia, Bulgaria, 2002, IV-220;
14. „Tax Liabilities“, MINKOVA, Ganeta; Siela Norma, Sofia, Bulgaria, 2012, pp.391;
15. „Appeals of Tax Acts“, SLAVCHEV, Zdravko; Nova Zvezda, Sofia, Bulgaria, 2012, pp.379;

16. „Cassation on Tax Cases“, SLAVCHEV, Zdravko; Nova Zvezda, Sofia, Bulgaria, 2012, pp.174.
17. „Agreement in Administrative process” in „Public Administration”, MLADENOV, Mladen, issue 4/2006, IPA EI, Sofia, Bulgaria;
18. „Arguments pro and contra Tax Secret in Bulgaria”, MLADENOV, Mladen in „Legal World”, issue 2/2011;
19. „Does the Principle of Proportionality Is Applicable in Tax Process”, MLADENOV, Mladen in „Administrative Justice”, issue 5/2010.
20. "Procedure Effectiveness and Personal Sphere", MLADENOV, Mladen in "Legal World", issue 10/2011.

“TAX OFFENCES AND SANCTIONS”

ECTS Credits: 5

Week Horarium: 30 Thematic Lectures, with included in them Seminar Exercises (with Model Problems, Cases, Tests, Problems for Individual Work)

Form of Examination of Knowledge: Semester Exam

Form of Exam: Written Test

Semester: Second /Non-Specialists/

Methodological Guidance:

Department “Public Law and Public Management”,
Faculty of Law and History

Lecturer:

Dr. Mladen Mladenov , Department “Public Law and Public Management”, phone: 0898 69 40 61, e-mail: mlivanovml@gmail.com

Annotation:

The main task of the training on the discipline is to form into students a clear concept about the Offences and Sanctions in the Tax-Social Security Process and in the material Tax and Social-Security Laws in Republic of Bulgaria, through their consideration from normative, theoretical and practical point of view, as well the valid norms of the European and International Law in Republic of Bulgaria, concerning Tax-Social Security Process in the part of Tax Offences and Sanctions. The Students will be familiar with the basic characteristics of Tax Offences and Sanctions, as well their disadvantageous impacts from practical and normative side, as well as they will be able to orientate themselves practical and theoretical in the matter of Tax Offences and Sanctions, as in their connection with the Conflict of Interests, Transparency of Property, Frauds and Corruption. The General and Individual Prevention through introduction with the sanction orders in relation of Tax-Social Security System in this discipline is also from special importance.

Contents of the Training Discipline:

In the Training Discipline there are examined the following themes: The Training Course “Tax Offences and Sanctions”; Normative Base, Advisable Literature and others Sources of Information; Concept of Tax Offences and Sanctions. Sorts; Impact of Tax Offences and Sanctions; Composition of Tax Offence; Principles at determined of Tax Offences and Sanctions; Forced Administrative Measures; Administrative Responsible Persons for Tax Offences; Determination of Tax Sanctions (Administrative Sanctions for Tax Offences); General Administrative Penal Rules and Common Situation in connection with Tax Offences and Sanctions; Formation of Procedure of Tax Sanction on Administrative Order;

Administrative Penal Organs on Tax Offences; Procedure on Imposing of Tax Sanction on Administrative Order; Appeals of Penal Enactments and their coming into Legal Force; Execution of Imposed Tax Sanctions; Administrative Sanctions towards Legal Persons and Individual Traders; Crimes against Tax and Social-Security System; Tax Offences on Tax and Social-Security Code; Tax Offences on Law on Local Taxes and Fees; Tax Offences on Law on Law on Value Added Tax; Tax Offences on Law on Tax on Incomes of Individual Persones; Tax Offences on Law on Corporate Income Tax; Tax Offences on Law on Excises and Tax Stores; Tax Offences on Law on Health Security; Tax Offences on Law on Social Security Code; Tax Offences on Law on Statistics of Community Trade of Goods; Transparency of Property and Tax Offences; Conflict of Interests and Tax Offences; Frauds and Tax Offences; Corruption and Tax Offences.

Lectures and Seminars.

The Course of Lectures is leading completely with Multimedia techniques. All themes are with Practical Part and Lectures, as such special attention is turned on the Administrative and Judicial Practice.

The Seminars include examination of examples on Administrative and Judicial Practice; Sharing of Life, Civil and Professional Experience; Debating; Discussing; Considering of Problem Situations; Settlement and Discussion of Cases; Individual and Team Work over the Training Material.

During Semester the Students work out Course Work on Actual Thematic, connected with the Training Discipline and explore the Sources of Information in Library- and Internet Environment.

Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

The Assessment of the achieved results in the process of training is consistent with requirement of Ordinance № 21 of Ministry of Education and Science MOH from 30 September 2004 for Implementation of System of Accumulation and Transfer of Credits.

Literary Sources:

1. "Tax Offences", HRISTOSKOV, Hristo; Sibi, Sofia, Bulgaria, 2010, 3-254;
2. "The Process of Law on Administrative Offences and Sanctions", PANOVA Lozan; ILKOVA Ralitzia, Siela Soft and Publishing, Sofia, Bulgaria, 2009, 2-385;
3. "Protection of Financial-Tax System from Infringements", VLADIMIROV, Rumen, „Feneia”, Sofia, Bulgaria, 2005, 3-2001;
4. "Tax and Social-Security Law. Book one", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2010;
5. "Tax and Social-Security Law. Book three", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2009;
6. „Tax Law”, third additional and revisited issue, STOYANOV, Petko; Bulgarian Academy of Science, Sofia, Bulgaria, 1994;
7. „Difference between Tax Avoidance and Tax Evasion – European Understanding”, MLADENOV, Mladen; in „Public Finance”, „KING”, Sofia, Bulgaria, 2001;

8. „Three Criteria for Effectiveness of the future Administrative Penal Code”, MLADENOV, Mladen; in „Administrative Justice”, Sofia, Bulgaria, issue 4/2009;
9. „Administrative Process”, LAZAROV, Kino; TODOROV, Ivan; Ciela Soft and Publishing, Sofia, Bulgaria, 2009, 4-495 (3-„Administrative Penal Process”);
10. “Tax and Social-Security Law. Book two”, SLAVCHEV, Zdravko, Sofia, Bulgaria, 2011;
11. „Investigation of crimes connected with tax evasion”, VIDOLOV, Ivan; FENEYA, Sofia, Bulgaria, p.256.

PUBLIC FINANCE

ECTS credits: 6

Form of assessment: ongoing assessment and exam

Exam type: written

Semester: 3

Methodological guidance:

Department of Finance and Accounting

Faculty of Economics,

Lecturers:

Prof. Chavdar Nikolov, Department of Finance and Accounting

Annotation:

The course aims to introduce students to basic economic theories of the emergence of finance as public relations, the main sources of formation necessary for the functioning of the state public resource and the main directions for its use.

Analyzed the types of tax systems and tax policies, different groups of taxes as a form of taxation on investment of the society and the newly created value during the financial year.

Objectives of terminology management tools, acquisition of skills and abilities for critical assessments of the state of public finances and their role in meeting the basic needs of society for specific public goods and services.

Developed rich text material, case studies and practical tasks designed to reinforce received in the course knowledge to develop and seek their actual application in practice

Course content:

Financial system; Public (fiscal) finances, Principles of Public Economy. Public needs and public needs; Government expenditure, nature and classification. Cost classification of Bulgaria; of public resources and methods for their accumulation; Origin and nature of the tax as an economic category, direct property taxes, direct income taxes, corporate income tax. Alternative forms of taxation and Mr. corporate income, Indirect taxes, Excise, Origin and nature of VAT. Organization of VAT. Tax credit. Documents reporting, duties and customs Quasi tax revenues, the Tax Insurance Procedure Code. Control over the collection and use of public funds, state budget, technology budget and budgetary process, local budgets, fiscal decentralization.

Teaching and assessment:

The course ends with an exam. The course gives priority to practical and independent work of students, which is intended to be both individual and in work groups. The knowledge, skills and expertise in developing practical exercises and the homework, computer tests and course assignments are assessed. Ongoing assessment is performed. The aim of the ongoing

assessment is to establish responsibility in respect of the prior training in systematic learning, formation of applied thinking skills, work with information products and ability to work as a team.

DIRECT TAXES - ORGANIZATION OF TAXATION AND CONTROL OF TAXPAYERS

/ for the major Public Administration, Master of Science, Tax Administration /

ECTS credits: 5.0

Weekly classes: 3+1

Form of Assessment: continuous assessment

Type of exam: written

Semester: third

Methodological Guidance: Department «Public Law and Public Management», Faculty of Law and History

Lecturer: Assoc Prof PhD Valentina Aleksandrova Goleva, Department of Public Law and Public management. Contact phone: 073/833207, e-mail: aleksandrovavalentina@law.swu.bg

Abstract: The course "Direct taxes – organization of taxation and control over taxpayers" content includes the following modules: 1) methodology of levying corporate taxes (subject coverage, legal regime of corporate tax types, characteristics of the system of calculation and payment of taxes); 2) methodology of the Income Tax Regulations (subject coverage, rules for determining the amount of taxes payable), 3) methodology of levying local taxes (subject coverage, rules for determining property taxes, rules for determining local taxes). The direct taxes course - organization of taxation and control over taxpayers learn the nature and characteristics of levying corporate taxes, license tax, personal income and local taxes as revenue in the state and local budgets. Emphasis is placed on the circle of taxpayers on the characteristics of the taxes covered by the Law on Corporate Income Tax Act, income taxes on individuals and the Law on local taxes. Deals with the size and the procedure for charging and collecting various taxes and controls on taxpayers.

Course contents :

I METHODOLOGY UNIT OF CORPORATE TAX

Subject coverage of corporate taxes. Legal status of species corporate taxes. Features of the system of charging and payment of corporate taxes.

II MODULE METHODOLOGY Taxation INCOME OF INDIVIDUALS

Subject coverage of personal income. Rules for determining the amount of income tax due. License tax.

III MODULE COLLECTION OF LOCAL TAXES.

Rules for determining the amount of property taxes. Rules for determining amount of tax on motor vehicles and local taxes.

Teaching and assessment:

Lectures, seminars and independent work. Lectures are according to the approved manner and include usage of multimedia.

Seminars include debate, discussion, discussion of problematic situations, solving and discussing cases, solving control tasks individually and collectively work on the material.

Lectures take place on the approved manner. Seminars are held in the classroom by deciding cases. Homework includes: familiarization with the case. solve the control issues. Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

Evaluation of results achieved during the education complies with the requirements of Regulation № 21 of Ministry of Education from 30th September 2004 on the application of a system of accumulation and transfer of credits.

INDIRECT TAXES - TAXATION OF ORGANIZATION AND CONTROL OF TAXPAYERS

/ for the major Public Administration, Master of Science, Tax Administration /

ECTS Credits: 5.0

Weekly classes: 2 л+ 1 cy+0лу+0пу+р

Form of Assessment: continuous assessment

Type of exam: written

Semester: third

Methodological Guidance: Department «Public Law and Public Management", Faculty of Law and History

Lecturer: Assoc Prof PhD Valentina Aleksandrova Goleva, Department of Public Law and Public management. Contact phone: 073/833207, e-mail: aleksandrovavalentina@law.swu.bg

Abstract: Course content studied following modules: 1) methodology of charging value added tax (subject coverage, accrual and payment of tax), 2) methodology for excise duty (subject coverage, breadth of determining excise tax, accrual and payment of excise duty) 3) methodology of levying indirect taxes in the EU.

The course "Indirect taxes-organization of taxation and control over taxpayers' studied the nature and characteristics of value added tax and excise duties as general revenues of the state budget. Emphasis is placed on the circle of taxpayers, the characteristics of both tax rates and procedures for their calculation and collection and control of the taxpayer.

Deals with the main points of the modes of taxation with value-added tax and excise duties in the Member States of the European Union, which are to be adopted by the Bulgarian tax legislation.

Course contents :

I METHODOLOGY UNIT VALUE ADDED TAX.

Includes the following issues: Subject coverage preadded tax and differentiating it from other types of taxes. Legal regime of charging value added tax. Features of the system of charging and payment of value added tax

II MODULE METHODOLOGY EXCISE DUTY.

Includes the following issues: Subject oblaganet scope of duty and distinguish it from other taxes. Rules for determining the amount of excise duty. Calculation and payment of duty

III MODULE indirect taxes in the EU.

Includes the following issues: Taxation of indirect taxes in the Member States of EU. The main reasons that require harmonization of excise duties on EU territory. VAT on supplies

made within the EU. Taxation of Small and Medium Enterprises in the European Union. Family taxation in the EU countries .

Teaching and assessment:

Lectures, seminars and independent work. Lectures are according to the approved manner and include usage of multimedia.

Seminars include debate, discussion, discussion of problematic situations, solving and discussing cases, solving control tasks individually and collectively work on the material. Lectures take place on the approved manner. Seminars are held in the classroom by deciding cases. Homework includes: familiarization with the case. solve the control issues.

Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

Evaluation of results achieved in the training process complies with the requirements of Regulation № 21 of Ministry of Education from 30th September 2004 on the application of a system of accumulation and transfer of credits.

GOVERNMENT DEBT MANAGEMENT

ECTS credits: 5

course hours per week: 3l +1s

Form of assessment: ongoing assessment and exam

Exam type: written

Semester: 3

Methodological guidance:

Department of Finance and Accounting

Faculty of Economics,

Lecturers:

PhD Elena Stavrova, Department of Finance and Accounting

TEL:0888 654 336 e-mail: stavrova@swu.bg

Annotation:

The course aims to introduce students to basic economic theories and macroeconomic conditions for the occurrence of different types of public debt - government (internal and external) and municipal. Included in the curriculum thematic units aimed at acquiring terminology tools, acquisition of skills and abilities for critical evaluation of causal relationships between total financial and economic situation of the state and its obligations to domestic and foreign lenders, the basic principles for effective management of internal and external indebtedness.

Course content:

Theoretical foundations, classification and measurement of debt; Functions and economic effects of government debt "Introduction to the theory of debt management, debt management selected" debt management in terms of default; Modeling of the debt management and debt management and financial stability in terms efficient markets, international debt markets and

debt instruments, debt market and foreign investment, credit and credit rating agencies, international debt crisis - the nature, stages, importance, management of international debt crisis, debt management and debt market of Bulgaria; legal regulation of domestic and external debt of Bulgaria.

Teaching and assessment:

The course ends with an exam. The course gives priority to practical and independent work of students, which is intended to be both individual and in work groups. The knowledge, skills and expertise in developing practical exercises and the homework, computer tests and course assignments are assessed. Ongoing assessment is performed. The aim of the ongoing assessment is to establish responsibility in respect of the prior training in systematic learning, formation of applied thinking skills, work with information products and ability to work as a team.

Public stewardship and public servant

ECTS credits: 5

Weekly classes: 3л+1cy+0лy+0ny+p

Semester: III

Form of assessment: current assessment

Type of exam: written

Departments involved : Department of Public law and Public management , Law and history faculty

Lecturers: Margarita Chesmedzhieva, PhD, Senior Assist. Prof., Department of Public Law and Public management

Contact phone: 073/83 32 08, e-mail : margo@law.swu.bg

Annotation:

This subject of science aims at giving students knowledge about the legal regime of public stewardship, which serves as basis for implementation of state governance tasks and ensuring of sustainable functioning of government bodies. This subject gives knowledge about legal foundations and functioning of public stewardship and the legal status of public servants; research, analysis and formulation of basic legal terms and mechanisms related to public stewardship and public servants.

Subject contents:

Definition of public stewardship, Public servants – theoretical aspects, Employment relations of public servants, Positions and job descriptions in public stewardship, Eligibility for public stewardship, Occurrence of employment relations, Entrance into office, Probation term, Right and obligations of the public servant, Ranks, positions and promotion of public servants, Fixed-term employment, Change of employment contracts, Termination of employment contracts, Protection against unfair dismissal, Disciplinary liability of public servants, disciplinary violations and disciplinary penalties.

Teaching and assessment:

Lectures and seminars.

Lectures are according to the approved manner and include usage of multimedia, discussion on cases and solving them, solving control tasks, individual and class work on issues from the curriculum.

Evaluation of the results achieved during the education complies with the requirements of Regulation N21 of Ministry of Education from 30th September 2004 on the application of a system of accumulation and transfer of credits.

1. Къндева, Е., Б.Йорданов, Правен режим на държавната служба, С., Сиела, 2002
2. Къндева, Е. Публична администрация, Сиела, 1998
3. Къндева, Е. Ивона Спиридонова, Въведение в публичната администрация, ЦДО, НБУ, 1997
4. Костов, Д., Държавна служба, С., Сиби, 2002
5. Дерменджиев, Ив., Д. Костов, Д. Хрусанов, Административно право на РБългария, Обща част, С, 1995
6. Стайнов, П., А.Ангелов, Административно право на Народна република България, Обща част, С.1963
7. Къндева, Е., Е. Панайотова, Общини и общински дейности в развитите страни, Университетско издателство "Св. Климент Охридски", С, 1994
8. Списание "Администрация", Управление и мениджмънт, течение 1993
9. Стайнов, П. Понятието длъжностно лице по административното право, Изв.Инст.правни науки, 1996, кн.1
10. Ангелов, А. По въпроса за статистическото изучаване на административно-управленческия персонал, Статистика, 1969, кн.5
11. Костом, М., За понятието държавна служба в системата на българското социалистическо право, сп. "Правна мисъл" - 4/1980
12. Astrid Auer, Christoph Demmke and Robert Polet, Civil services in the Europe of Fifteen : Current Situation and Prospects, Maastricht, EIPA, 1996
13. Jacques Ziller, Egalite et merite, Maastricht, EIPA, 1988

TAX CONTROL

ECTS credits: 5

course hours per week: 3l+1s

Form of assessment: ongoing assessment and exam

Exam type: written

Semester: 4

Methodological guidance:

Department of Finance and Accounting

Faculty of Economics,

Lecturers:

PhD Elena Stavrova, Department of Finance and Accounting

тел:0888 654 336 e-mail: stavrova@swu.bg

Annotation:

The course aims to inform the students with the importance of monitoring the collection of taxes - basic function of revenue administration, implementation of budget revenue.

The principles underlying the various forms of tax control task is to realize the main objectives that lie addressed by carrying out control activities of the specialized bodies.

The main task is solved by teaching this course is to introduce the scope and types of control actions governed by the basic tax rules to implement effective action.

Course content:

Introduction to tax control in Bulgaria. Nature and characteristics of fiscal controls. Legal regulation of control actions; Institutional infrastructure and organization for tax control. Customs Administration and customs control, Basic principles and methods of tax control, tax control the organization and collection of local taxes; control Tax VAT; excise tax control over taxation and excise warehouse activity tax control; tax control companies; tax control and administration of VAT, tax morale and avoiding taxes.

Teaching and assessment:

The course ends with an exam. The course gives priority to practical and independent work of students, which is intended to be both individual and in work groups. The knowledge, skills and expertise in developing practical exercises and the homework, computer tests and course assignments are assessed. Ongoing assessment is performed. The aim of the ongoing assessment is to establish responsibility in respect of the prior training in systematic learning, formation of applied thinking skills, work with information products and ability to work as a team.

Administrative Service of Citizens and Business

ECTS Credits: 5

Weekly Number of Classes: 3 classes (lectures) + 1 class (seminars)

Type of Knowledge Check: Continuous Assessment

Type of Exam: Written

Semester: IV

Faculty and department providing the course:

Department of Public Law and Public Management,
Law and History Faculty

Lecturers:

Chief Assistant Gergana Zhivkova Kresnaliyska, PhD; Department of Public Law and Public Management, Tel: 073/ 83 32 08, E-mail: kresnaliyska@law.swu.bg

Annotation:

The academic course includes the study of basic issues of administrative service of citizens and business. The nature and specificity of administrative services and administrative service are clarified. The principles, organization and standards for quality of the administrative service as well as The Client Charter are viewed. The feedback mechanisms and satisfaction survey of consumers of administrative services are presented. It is emphasized upon the improvement of administrative service in the context of the "one-stop-shop" principle. Special attention is paid to the electronic management and providing electronic administrative services. Good practices of transparency in the administrative service in Bulgaria as well as other member states of the European Union are introduced. The tendencies and perspectives of the administrative service are outlined.

Course Contents:

The Public Administration in the Context of the EU Membership of the Republic of Bulgaria; Public Administration in the Information Society; Electronic Management; Administrative Services and Administrative Service – Nature and Specificity; Principles and Organization of

the Administrative Service; Quality Standards of Administrative Service; Client Charter; Self-Evaluation System of the Administrative Service; Feedback Mechanisms and Satisfaction Survey of Consumers of Administrative Services; Administration Interaction with the Ombudsman and Public Mediators on the Occasion of Administrative Service; Coordination, Control and Sanctions in Relation to the Administrative Service; Improvement of Administrative Service in the Context of the “One-stop-shop” Principle; Providing Electronic Administrative Services; Integrated Administrative Service at Central and Local Level and Providing Public Services; Human Resources in the System of Administrative Service; Role of Moral and Ethical Standards of Behaviour in Order to Improve the Administrative Service; Good Practices of Transparency in the Administrative Service in Bulgaria and Other EU Member States; Administrative Service in Terms of Civil Society; Administrative Service in Terms of European Integration and Globalization; Tendencies and Perspectives of Administrative Service.

Mode of Teaching and Evaluation:

Lectures and seminars.

The lecture course is led in the traditionally approved way by using multimedia, too.

Seminars include disputation, discussion, deliberation of problematic situations, case resolution and discussion, assignments resolution; individual and collective work under the teaching material.

Evaluation of results achieved during the training process complies with the requirements of Ordinance № 21 of the Ministry of Education since September 30, 2004 for the implementation of the system of accumulation and credits transfer.

Literature Resources:

1. Kandeveva, E., Public Administration, “Ciela”, S., 2007.
2. Vasilev, V., V. Aleksandrova, G. Kresnaliyska, M. Cheshmedzhieva, Terminological Dictionary of Public Law Science and Management of Public Activity, “Feneya”, S., 2011.
3. Hristov, H., P. Pavlov, P. Katsamunska, Foundations of Public Administration, UNWE, UP “Economy”, S., 2007
4. Arabadzhiyski, N., Foundations of Public Administration, Special Part, “Ciela”, S., 2005.
5. Bossaert, D., Demmke, K., Main Challenges in the Field of Ethics and Integrity in the EU Member States”, European Institute of Public Administration, Maastricht, The Netherlands, 2005.
6. Cohen, S., U. Eimike. The New Effective Public Manager. “LIK”, S., 2000.
7. Manual “Good Practices of Transparency in the Administrative Service”, Non-Profit-Making Association “Civil Council for Blagoevgrad”, Bl., 2009.
8. Ribarska, E., V. Vasilev, Management of Human Resources – Challenges of European Dimensions, Bl., 2009.
9. Denhardt, R., The Pursuit of Significance, S., 2003.
10. Holmes, D., E-Business Strategies for Government, S., 2003.
11. Vasilev, V. G. Kresnaliyska, O. Chorbadzhiyska. Effective Public Management. SWU “Neofit Rilski”, Bl., 2011.

TAX POLICY IN THE EUROPEAN UNION

/ for the major Public Administration, Master of Science, Tax Administration /

ECTS Credits: 4

Weekly classes: 2л+су+0лу+0пу+р

Form of Assessment: continuous assessment

Type of exam: written

Semester: Sekond

Methodological Guidance: Department «Public Law and Public Management», Faculty of Law and History

Lecturer: Assoc Prof PhD Valentina Aleksandrova Goleva, Department of Public Law and Public management. Contact phone: 073/833207, e-mail: aleksandrovavalentina@law.swu.bg

Abstract: Course Taxation in the EU. European financial institutions on subjects that are most closely related to financial laws and the new functions and tasks of the state in market economy. It studies the system of policies on tax and taxation in the EU and specific rules which establish specific rules and procedures to implement these policies. Particular attention is paid to the legal guarantees of compliance with the terms and conditions for collecting taxes and protecting the constitutional right of citizens.

Course contents: A common feature of tax policy. Definition and general characteristics of tax policy. Principles of tax policy. Basic principles of tax policy in EU. Concept and nature of fundamental principles. Legitimacy in the tax process as a fundamental principle. Objectivity as a fundamental principle. Independence of determining the tax authority. Evaluation of the effect of changes in tax legislation. Uniform application of tax rules. Officially beginning. The beginning of good faith. Organization and structure of the tax system of the EU. Legal status of taxpayers. Types of taxpayers in the tax process. Rights and obligations of taxpayers. Legal status of various types of taxes. European financial institutions. Types. European Bank for Reconstruction and Development. European Central Bank. European Forum of institutions for deposit insurance. European Investment Fund.

Teaching and assessment:

Lectures, seminars and independent work. Lectures are according to the approved manner and include usage of multimedia.

Seminars include debate, discussion, discussion of problematic situations, solving and discussing cases, solving control tasks individual and class work on the material. Lectures take place on the approved manner. Seminars are held in the classroom by deciding cases. Homework includes: familiarization with the case. solve the control issues.

Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

Evaluation of results achieved in the training process complies with the requirements of Regulation № 21 of Ministry of Education from 30th September 2004 on the application of a system of accumulation and transfer of credits.

“TAX REGISTRATION”

ECTS Credits: 5

Week Horarium: 30 Thematic Lectures, with included in them Seminar Exercises (with Model Problems, Cases, Tests, Problems for Individual Work)

Form of Examination of Knowledge: Semester Exam

Form of Exam: Written Test

Semester: First /Specialists/, Second /Non-Specialists/

Methodological Guidance:

Department “Public Law and Public Management”,
Faculty of Law and History

Lecturer:

Dr. Mladen Mladenov , Department “Public Law and Public Management”, phone: 0898 69 40 61, e-mail: mlivanovml@gmail.com

Annotation:

The main task of the training on the discipline is to form into students a clear concept about the Tax Registration in Republic of Bulgaria, through their consideration from normative, theoretical and practical point of view, as well the valid norms of the European and International Law in Republic of Bulgaria, concerning Tax Registration. The Students will be familiar with the basic forms of Tax Registration, as well the conditioned Tax Registration other Public Registers, as well as they will be able to orientate themselves practical and theoretical in the matter of Tax Registration and to conform and implement the same in professional, academic and life aspect.

Contents of the Training Discipline:

In the Training Discipline there are examined the following themes: The Training Course “Tax Registration”; Normative Base, Advisable Literature and others Sources of Information; Concept of Tax Registration. Principles; Administrative Organs in the Process of Tax Registration; General Rules on Tax Registration according to Tax Social-Security Code; General Rules on Tax Registration according to Law on Value Added Tax; Procedure on Registration after Law on Value Added Tax; Suspension on Registration (Deregistration) after Law on Value Added Tax; Specific Cases on Registration and Deregistration after Law on Value Added Tax; Authorized Representative after Law on Value Added Tax; Notification for Implementation on Special Order for Taxation of Price Margin; Special Registration after Law on Value Added Tax; Tax Registration for Insurers and theirs Tax Representatives; Registration after Law on Taxes for Incomes of Physical Persons; Registration after Law on Corporate Income Taxation; Registration of Intrastat-Operators; Registration for Tax on Real Estates; Registration for Tax on Inheritance; Registration for in Case of Acquisisation after Donation and after Payment Way; Registration for Tax on Means of Transport; Registration for Tax on Patent Tax; Registration for Fees for Waste of Life; Registration for Fees on Use of Municipal Property; Registration for Tax on Tourism; Registration for Fee for Use of Dog; Registration on Self-Secured Persons and on Bulgarian Citizens to Work Abroad; Registration of Health-Secured Persons; Determined Tax Registration Registers – Registers for Population; Determined Tax Registration Registers – Property Register; Determined Tax Registration Registers – Trade Register.

Lectures and Seminars.

The Course of Lectures is leading completely with Multimedia techniques. All themes are with Practical Part and Lectures, as such special attention is turned on the Administrative and Judicial Practice.

The Seminars include examination of examples on Administrative and Judicial Practice; Sharing of Life, Civil and Professional Experience; Debating; Discussing; Considering of Problem Situations; Settlement and Discussion of Cases; Individual and Team Work over the Training Material.

During Semester the Students work out Course Work on Actual Thematic, connected with the Training Discipline and explore the Sources of Information in Library- and Internet Environment.

Certification of Semester the Students receive after regular attendance of classes, as well the execution of placed Individual and Team Assignment.

Permission to Exam happens after presenting of prepared Course Work in written form in the day of exam.

The Assessment of the achieved results in the process of training is consistent with requirement of Ordinance № 21 of Ministry of Education and Science MOH from 30 September 2004 for Implementation of System of Accumulation and Transfer of Credits.

Literary Sources:

1. "Tax and Social-Security Law. Book one", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2010;
2. "Tax and Social-Security Law. Book three", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2009;
3. "Tax Process", SLAVCHEV, Zdravko; "Feneia", Sofia, Bulgaria, 2004; 23-289;
4. „Tax Law. General part. Tax Process”, third edition; STOYANOV, Ivan G.; „Feneia”, Sofia, Bulgaria, 2008, 12-190;
5. „Tax and Social-Security Process. Comment of TSSPK and TSSPK”, MINKOVA, Ganeva; PETROV, Milen; Ciela, Sofia, Bulgaria, 2007, 341;
6. „Tax Law”, third edition, STOYANOV, Petko; Bulgarian Academy of Science, Sofia, Bulgaria, 1994;
7. „Taxation”, STOYANOV, Velcho; National University Center, Economics of Public Sector, Galik, Sofia, Bulgaria, 2000;
8. "Obligation to Inform in Administrative Process", MLADENOV, Mladen in „Society and Law”, issue 9/2009;
9. „Tax System of Bulgaria”, GESHEV, Stoyan; STOYANOV, Ivan; Institute of International Law, Sofia, Bulgaria, 2010, pp.320;
10. „Legal Facts in Tax Law”, STOYANOV, Ivan G., „Feneya”, Sofia, Bulgaria, 2011, pp.112.

TAX PROCEEDINGS

ECTS credits: 4.0

Weekly classes: 2 л + 0сy+0лy+0пy+p

Form of Assessment: continuous assessment

Type of exam: written

Semester: second

Methodological Guidance: Department «Public Law and Public Management», Faculty of Law and History

Lecturer: Assoc Prof PhD Valentina Aleksandrova Goleva, Department of Public Law and Public management. Contact phone: 073/833207, e-mail: aleksandrovavalentina@law.swu.bg

Abstract :

Tax proceedings course aims to build a clear concept about Tax-Social Security Process in Republic of Bulgaria, through their consideration from normative, theoretical and practical point of view, as well as with the valid norms of the European and International Law in Republic of Bulgaria, concerning Tax-Social Security. Students will familiarize with the basic components of Tax-Social Security Process in Republic of Bulgaria, as well as with logic and phases of its development from practical and normative point of view, they will also be able to orientate themselves practically and normatively in the matter of Tax-Social Security Process and implement it in professional, academic and life aspect.

The course studies the system of legal norms which establish specific rules and procedures for: registration proceedings, declaring and procedures for determining the amount of taxes and their effective collection from the revenue authorities. Particular attention will be paid to the ensurance of legal entities` procedural rights about terms and conditions related to tax collection and protection of citizens` constitutional rights. The contents is consistent with the knowledge students receive from other subjects in the curriculum.

Course contents :

Course contents examines the following topics: The Course “Tax Process”; Normative Base, Advisable Literature and others Sources of Information; Concept of Tax Process. Principles; Administrative organs in Tax Process; Competency. Sides and Participants in the Process; Obligated persons in Tax Process; Terms in Tax Process; Correspondence in Tax Process; Deviations in Tax Process; Evidences and Proofs in Tax Process; Tax Secret; Registration in Tax Process; Administrative Service in Tax Process; Declarations (Tax Returns) in Tax Process; Determination of Public Liabilities on Tax-Social Security Code; Tax-Social Security Control; Deviation in Inspection Process; Deduction and Restoration; Modifications of Liabilities on Tax-Social Security Code; Double Taxation Treaties; Procedure of Information Exchange with other States; Procedures of Mutual Assistance and Information Exchange with European Union’s Member States; Appeals on Administrative System; Judicial Appeal; General Principles on Public Liabilities Collection; Execution; Postponement and Extension; Secures; Common Rules on Forced Execution; Protection against Forced Execution.

Concept of Tax Proceedings . Participants, subjects and parties in tax proceedings. Registration of tax subjects. Types of registrations. Entry in the register of Intrastat operators. Liable persons. Submission of Intrastat declarations. Verification and validation of declared data.

Service entry- without declaration submission. Contents of the register. Exemption from submission of Intrastat declarations. Termination of enrollment. General rules for declarations

under the DOPK. Tax control. Inspections under the DOPK. DOPK audits. Collection of evidence and evidence's role in performing revisions.

Audit reports. Recovery and tracking of funds. Changes in tax duties and mandatory contributions. Postponement and rescheduling of public duties. Appeals against the acts issued by the revenues authorities by administrative order. Appeals against tax audit acts in court. Compliance of tax obligations. Voluntary compliance. Enforcement of public revenue. Protection against enforcement. Revocation of final decisions on tax matters. Amendments on audit reports. Tax offences and penalties. Types of tax violations. Forced administrative measures. Proceedings for establishment of tax violations and imposition of penalties. International double taxation. Ways to avoid double taxation.

Teaching and assessment:

Lectures and seminars.

Lectures are according to the approved manner and include usage of multimedia, discussion on cases and solving them, solving control tasks, individual and class work on issues from the curriculum.

Evaluation of the results achieved during the education complies with the requirements of Regulation N21 of Ministry of Education from 30th September 2004 on the application of a system of accumulation and transfer of credits.

Literary Sources:

"Procedure Effectiveness and Personal Sphere", MLADENOV, Mladen in "Legal World", issue 10/2011.

"Autonomy of Tax Law", KUCHEV, Yuri; „LiStra”, Sofia, Bulgaria, 2002, IV-220;

"Correction of Tax and Social-Security Relations", SHUMENSKA, Zdravka; MARKOVA, Anelia; SLAVCHEV, Zdravko; Sofia, Bulgaria, София, Feneia, 2007, X-164;

"Protection of Financial-Tax System from Infringements", VLADIMIROV, Rumen, „Feneia”, Sofia, Bulgaria, 2005, 3-2001;

"Revenue Administration. State Public Liabilities Collection, ALEKSANDROVA, Valentina, Propeler, Sofia, Bulgaria, 2011, IV-221;

"Tax and Social-Security Law. Book one", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2010;

"Tax and Social-Security Law. Book three", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2009;

"Tax and Social-Security Law. Book two", SLAVCHEV, Zdravko, Sofia, Bulgaria, 2011;

"Tax Offences", HRISTOSKOV, Hristo; Sibi, Sofia, Bulgaria, 2010, 3-254;

"Tax Process", SLAVCHEV, Zdravko; "Feneia", Sofia, Bulgaria, 2004; 23-289;

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„Administrative Process”, LAZAROV, Kino; TODOROV, Ivan; Ciela Soft and Publishing, Sofia, Bulgaria, 2009, 4-495 (3-„Administrative Penal Process”);

„Agreement in Administrative process” in „Public Administration”, MLADENOV, Mladen, issue 4/2006, IPAEL, Sofia, Bulgaria;

„Appeals of Tax Acts“, SLAVCHEV, Zdravko; Nova Zvezda, Sofia, Bulgaria, 2012, pp.379;

„Arguments pro and contra Tax Secret in Bulgaria“, MLADENOV, Mladen in „Legal World“, issue 2/2011;

„Cassation on Tax Cases“, SLAVCHEV, Zdravko; Nova Zvezda, Sofia, Bulgaria, 2012, p.174.

„Custom and Tax Control“, AVRAMOV, Josef; Ciela, Sofia, Bulgaria, 2002, 460;

„Difference between Tax Avoidance and Tax Evasion – European Understanding“, MLADENOV, Mladen; in „Public Finance“, „KING“, Sofia, Bulgaria, 2001;

„Does the Principle of Proportionality Is Applicable in Tax Process“, MLADENOV, Mladen in „Administrative Justice“, issue 5/2010.

„Fees and Expenses in Tax Process“, MARKOVA, Anelia; SLAVCHEV, Zdravko; FENEYA. Sofia, Bulgaria, pp.136;

„Investigation of crimes connected with tax evasion“, VIDOLOV, Ivan; FENEYA, Sofia, Bulgaria, p.256.

„Tax and Social-Security Process. Comment of TSSPK and TSSPK“, MINKOVA, Ganeva; PETROV, Milen; Ciela, Sofia, Bulgaria, 2007, 341;

„Tax Control – Sanctions, imposed by Tax Administration“, RADONOV, Dimitar; STOILOV, Alexander; „Nova Zvezda“, Sofia, Bulgaria 2001, 144;

„Tax Inspection“, SLAVCHEV, Zdravko; „Nova Zvezda“, Sofia, Bulgaria, 96;

„Tax Law. General part. Tax Process“, third edition; STOYANOV, Ivan G.; „Feneia“, Sofia, Bulgaria, 2008, 12-190;

„Tax Law“, third additional and revisited issue, STOYANOV, Petko; Bulgarian Academy of Science, Sofia, Bulgaria, 1994;

„Tax Law“, third edition, STOYANOV, Petko; Bulgarian Academy of Science, Sofia, Bulgaria, 1994;

„Tax Liabilities“, MINKOVA, Ganeta; Siela Norma, Sofia, Bulgaria, 2012, pp.391;

„Tax System and Tax Control in Republic of Bulgaria“, SLAVKOV, Biser; „Trakia-M“, Sofia, Bulgaria, 2001, 292;

„Taxation“, STOYANOV, Velcho; National University Center, Economics of Public Sector, Galik, Sofia, Bulgaria, 2000;

„Three Criteria for Effectiveness of the future Administrative Penal Code“, MLADENOV, Mladen; in „Administrative Justice“, Sofia, Bulgaria, issue 4/2009;