



<b>Course title</b>	Tax system in Eastern European countries
<b>Course code</b>	Ekon6032
<b>Branch of science</b>	Economics
<b>Credits</b>	2
<b>ECTS</b>	3
<b>The total audience hours</b>	<b>32</b>
<b>Number of lectures</b>	22
<b>Seminars and practical work hours</b>	10
<b>Course developer (s)</b>	
Mg.oec., researcher V. Šipilova	
<b>Course summary</b>	
<p>The course is designed for BSP "Eastern culture and business communication" students. Aims of the course of academic study program:</p> <p>(1) to provide a basic understanding of tax policy development principles, objectives and the need,</p> <p>(2) to ensure an understanding of the nature of the tax system and its impact on the national economy,</p> <p>(3) teach them to know the Eastern European countries' tax systems,</p> <p>(4) to develop the analytical skills of the tax system characterization and assessment of eastern European countries,</p> <p>(5) to ensure understanding of the Eastern European countries the tax system the advantages and disadvantages of the other regions of the world in the context of</p>	
<b>Results</b>	
<p>At the end of the course students are given the following knowledge and developed analytical skills:</p> <ul style="list-style-type: none"> <li>• Knowledge and skills that the students are willing to analytical judge on tax policy and tax system of theoretical and practical fundamentals</li> <li>• Knowledge and skills to be able to carry out an independent analysis of the Eastern European countries tax policies and tax systems.</li> </ul>	
<b>Course plan</b>	
<p><b>Tax theoretical guidelines: 2st.</b></p> <p>1. Tax essence, functions and classification. 2st.</p> <p><b>Tax practical application procedures: 8h.</b></p> <p>2. Taxation and the tax system - the features and basic principles. 4st.</p> <p>3. Tax law and international tax relations. 2st.</p> <p>4. Tax administration. 2st.</p> <p><b>Taxation and the tax system in Eastern European countries: the 22st.</b></p>	

5. Tax policy and its basic principles in Eastern European countries. 4st.
6. Tax systems and the peculiarities of the Eastern European countries. 6st.
7. Tax administration and its peculiarities in Eastern European countries. 6st.
8. Eastern European countries tax systems in comparison with other regions of the world. 4.st.
9. Recommendations for Eastern European countries to improve the tax system. 2.st.

### ***Requirements for credits***

Lectures and seminars, practical tasks, differentiated test, rating of not less than 4 points.

### ***Basic Training***

1. Alm, J. (1996) What is "optimal" tax system? National Tax Journal, Vol. 49, No. 1, pp.117-133.
2. CMS Guide to Tax Regimes in Central and Eastern Europe. <https://eguides.cmslegal.com/taxconnect>
3. Doing Business 2015 <http://www.doingbusiness.org/>
4. Kavale L. Joppe A. (2008) Tax policy and administration basics: learning tool for economic sciences sub-sectors (finance and credit, accounting, entrepreneurship, insurance, etc., Etc.) Full-time and part-time students. Riga: Latvian University, 78 p.
5. Ketners K., Titova S. (2009) Tax policy in the European Union's environment. Riga: BA School of Business and Financial Research Center, 127 p.
6. KPMG. Central and Eastern Europe. <http://www.kpmg.com/cee/en/pages/default.aspx>
7. Paying Taxes 2015 <http://www.pwc.com/gx/en/paying-taxes/pdf/pwc-paying-taxes-2015-low-resolution.pdf>
8. Paying Taxes PwC - <http://www.pwc.com/gx/en/paying-taxes/>
9. Сутырин С.Ф., Погорлецкий А.И. (1998) Налоги и налоговое планирование в мировой экономике: учебное пособие. Санкт-Петербургский Государственный университет; кафедра Мировой Экономики. - Санкт-Петербург: Полиус, 578 с.

### ***Further reading***

1. AHK (German-Baltic) Chamber of Commerce in Estonia, Latvian and Lithuania. Central and Eastern Europe remains an important partner for German entrepreneurs. <http://www.ahk-balt.org/lv/zinas/zinu-arhivs/single-view/artikel/centrala-un-austrumeiropa-joprojam-ir-svarigs-partneris-vacu-uznemejiem/?cHash=d503eeec84fa180dda927a25b26cdfa2>

2. Appel, H. (2011) Tax Politics in Eastern Europe. Globalization, Regional Integration, and the Democratic Compromise. Michigan Publishing. University of Michigan Press, 202 pp.
3. Baltic News Network. Least optimistic about economic growth in Eastern European countries is among businessmen. <http://bnn.lv/vismazak-optimisma-par-ekonomikas-izaugsmi-ir-austrumeiropas-valstu-uznemeju-vidu-128920>
4. Bird R.M., Zsolt E.M. (2011) Dual Income Taxation: A Promising Path to Tax Reform for Developing Countries. World Development, Volume 39, Issue 10, October 2011, Pages 1691-1703.
5. A. Cassette, Paty S (2008) Tax competition among Eastern and Western European Countries: With Whom Do Countries Compete? Economic Systems, Volume 32, Issue 4, December 2008, Pages 307-325.
6. Central and Eastern European countries today: the economy, politics and culture: International conference = Central and East European Countries today: economy, policy and culture = Государства Центральной и Восточной Европы сегодня: экономика, политика, культура / RU. Economics and Social Sciences; Redkol .: V.Meņšikovs (atb.red.), Etc. - Daugavpils: Saule, 1998. - 119 p. - Text latv., English and Eng.
7. Economic Pulse 2014: Baltic comparison. [https://www.kpmg.com/LV/lv/IssuesAndInsights/ArticlesPublications/Publicationseries/Documents/Forum-Nr-4/KPMG Forums LV nov 2014 Baltijas valstu salidzinajums.pdf](https://www.kpmg.com/LV/lv/IssuesAndInsights/ArticlesPublications/Publicationseries/Documents/Forum-Nr-4/KPMG%20Forums%20LV%20nov%202014%20Baltijas%20valstu%20salidzinajums.pdf)
8. Ketners K. (2007) Tax planning: Textbook. Riga: RTU Publishing House, 114 p.
9. Kodoliņa I. (1999) Taxation Latvian. Riga, School of Business Administration.
10. Lukašina O. (1999). Tax system and its nuances: Latvian tax regulations and review. Comments unclear issues. Tips for business presentation. Tax calculation examples and solutions. Tax laws. Riga: Mercury LAT, 549 p.
11. Malmo J. Youngman, J. (2001) The development of property Taxation in Economies in Transition. World Bank Institute. Available: <http://www1.worldbank.org/wbiep/decentralization/listings.htm#Topic10>.
12. Meakin R. Lessons from the UK: How to construct a Competitive income tax system. Available: [http://www.esmaja.lv/sites/default/files/13\\_meakin.pdf](http://www.esmaja.lv/sites/default/files/13_meakin.pdf)
13. Cash, credit and tax policy. (1998) Riga: Computer center.
14. Newbery D.M. (1997) Optimal Tax Rates and design during systemic tax reform. Journal of Public Economics, Volume 63, Issue 2, January 1997, Pages 177-206.
15. The impact of tax systems on Economic growth in Europe [https://www.dbresearch.com/PROD/DBR\\_INTERNET\\_EN-PROD/PROD0000000000295266/The+impact+of+tax+systems+on+economic+growth+in+Eu.pdf](https://www.dbresearch.com/PROD/DBR_INTERNET_EN-PROD/PROD0000000000295266/The+impact+of+tax+systems+on+economic+growth+in+Eu.pdf)

***Periodicals and other sources of information***

Eurostat database <http://ec.europa.eu/eurostat>  
KPMG - Audit, Tax, Advisory Services  
<http://www.kpmg.com/global/en/pages/default.aspx>  
Latvian Journal. [www.likumi.lv](http://www.likumi.lv)  
magazine "Capital" [www.kapitals.lv](http://www.kapitals.lv)  
SRS - [www.vid.gov.lv](http://www.vid.gov.lv)  
OECD - [www.oecd.org](http://www.oecd.org)  
Latvian Bank's website - [www.bank.lv](http://www.bank.lv)  
Ministry of Economics website - [www.em.gov.lv](http://www.em.gov.lv)  
Ministry of Finance website - [www.fm.gov.lv](http://www.fm.gov.lv)  
The Central Statistics Bureau website - [www.csb.gov.lv](http://www.csb.gov.lv)  
The Economist [www.theeconomist.com](http://www.theeconomist.com)  
The World Bank [www.worldbank.org](http://www.worldbank.org)  
Financial Times <http://www.ft.com/home/europe>  
[www.makroekonomika.lv](http://www.makroekonomika.lv)

***Remarks***

This course is intended by Humanities Faculty of the academic Bachelor study program "Eastern culture and business communication".

***Course content***

***Tax theoretical guidelines:***

1. Tax essence, functions and classification.

***Tax practical application procedures:***

2. Taxation and the tax system - the features and basic principles.
3. Tax law and international tax relations.
4. Tax administration.

***Taxation and the tax system in Eastern European countries:***

5. Tax policy and its basic principles in Eastern European countries.
6. Tax systems and the peculiarities of the Eastern European countries.
7. Tax administration and its peculiarities in Eastern European countries.
8. Eastern European countries tax systems in comparison with other regions of the world.
9. Recommendations for Eastern European countries to improve the tax system.