

The name of the academic discipline:
“Tax law”

Specialty code and name	1-24 01 03 Economic Law
Year of study	4
Semester of study	7
Number of in-class academic hours:	38
Lectures	22
Seminar classes	16
Practical classes	-
Laboratory classes	-
Form of the current assessment (<i>credit/graded credit /exam</i>)	credit
Number of credit points	3
Competences	BPC-19 and SC-23 – analyze tax legislation in the context of its application on issues of protecting the rights and interests of taxpayers, as well as compliance with the fiscal interests of the state.
<p style="text-align: center;">Summary of the academic discipline:</p> <p>In the context of the formation and improvement of the tax system of the Republic of Belarus, knowledge of the fundamentals of legal regulation of tax relations is becoming especially relevant. The study of tax law is important due to the need for full and timely fulfillment of the obligation to pay taxes for all taxpayers and the possibility of using tax benefits provided by legislative acts to reduce the tax burden through tax planning. The study of the discipline involves the development of skills in the application of tax legislation and the need to track changes and additions made to it; aimed at raising the level of legal culture.</p>	