Faculty of Law

Department: Security and Safety **Professional area**: National Security

Major: Forensic Expertise

Educational-and-qualification Degree: Master

COURSE DESCRIPTION

1. **Course unit title**: SUBSTANTIATION IN THE TAXATION AND ARBITRATION LAW CASE

Course unit code: LAW 2145
Type of course unit: compulsory
Level of course unit: Master

5. **Year of study**: first

- 6. Semester when the course unit is delivered: first
- 7. Number of ECTS credits allocated: 1,5
- 8. Name of lecturer: Assoc. Prof. Encho Enchev Kostov. PhD
- 9. **Learning outcomes of the course unit**: The course aims at acquiring knowledge about the aspects of substantiation in the taxation and arbitration law case. This will facilitate students in better streamlining their competencies in preparing expertise and better understand the actions of the other participants in the taxation law case.
- 10. **Mode of delivery**: face-to-face. 15 hours lectures; practical case studies are solved; contact hours with the lecturer; as an independent learning they are acquainted with the basic and additional bibliography.
- 11. **Prerequisites and co-requisites**: The course requires preliminary knowledge acquired in the course in Substantiation in the Administration Law case.
- 12. **Course contents**: The course studies the principles and competencies of the participants at substantiation in the taxation and arbitration law case.
- 13. Recommended or required reading:

BASIC:

- 1. Стоянов, Ив., Данъчно право (обща част-данъчен процес). С., 2009 г.
- 2. Данъчно-осигурителен процесуален кодекс

ADDITIONAL:

- 1. Лазаров, К., Въпроси на административния процес. С., 2001 г
- 14. Planned learning activities and teaching methods: lectures and contact hours
- 15. **Assessment methods and criteria**: written examination with a mark according to 6-grade system
- 16. Language of instruction: Bulgarian
- 17. Work placement(s): none