

EXAM INSTRUCTIONS

Course: EU Tax Law

Lecturers:

Prof. Dr. Dejan Popović, email: dejan.popovic@ius.bg.ac.rs

Prof. Dr. Gordana Ilić-Popov, email: gordana@ius.bg.ac.rs

Doc. Dr. Miloš Milošević, LL. M., email: milosevic@ius.bg.ac.rs

Doc. Dr. Svetislav Kostić, LL. M., email skostic@ius.bg.ac.rs

Literature:

Reader and additional materials provided by lecturers during the course

Exam:

- Open book
- Written exam
- 10-12 questions
- Divided in two parts
- First part (5-6 questions) covers the most important areas in direct tax matters, particularly Parent-Subsidiary Directive, Interest and Royalties Directive, Merger Directive and diverse issues considering taxation of individuals
- Second part (5-6 questions) covers the most important areas in the field of indirect taxation, notably VAT and excise duties
- Duration: 90 minutes