



INTERNATIONAL MASTER IN TAXATION

International Master in Taxation is a one of a kind master programme organized jointly by the University of Belgrade - Faculty of Law and the University of Belgrade Faculty of Economics and Business. This programme represents a unique opportunity for those who are set to develop their professional careers in the field of taxation, as well as in financial and legal advisory, since it provides students with both legal and economic perspective of the tax phenomena, by combining a modern academic framework and set of skills in law, economics, finance and accounting. In order to provide students with state-of-the-art mix of competences, the programme will be delivered by renowned professors from both of these faculties, as well as by distinguished academics from abroad, while the top practitioners from consulting and law firms will provide students with insight into contemporary practice.

KEY FACTS

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| DURATION: | Route A: 2 semesters (60 ECTS) for candidates with bachelor degree of 240 ECTS Route B: 4 semesters (120 ECTS) for candidates with bachelor degree of 180 ECTS |
| START: term | Applications: September; Start of semester: October Winter |
| LANGUAGE: | English |
| DEGREE: | Master (MSc) in Taxation (joint degree awarded by both the Faculty of Law and Faculty of Economics and Business) |
| FEES: | Eur 4,000 per year For distinguished candidates scholarships (up to 25%) are available |
| CONTACT: | www.ekof.bg.ac.rs/imt Email: international.master@ekof.bg.ac.rs Tel: +381 69 8066386 www.ius.bg.ac.rs/imt Email: international.master@ius.bg.ac.rs Tel: +381 11 3027 677 |

LEARNING OUTCOMES

After completion of this master programme, students will be able to:

- Understand the principles of taxation, the formulation, implementation and economic evaluation of tax policy;
- Comprehend and analyse national, EU and international tax law, including tax procedure;
- Analyse and apply knowledge in accounting and finance in solving tax-related issues;
- Apply multidisciplinary competences in creation of tax policy, its implementation, compliance, and enforcement;
- Estimate tax effects of business operations and develop tax planning strategies in effective, but ethical manner;
- Follow and evaluate trends in contemporary taxation, from a comparative perspective;
- Develop and write arguments on tax-related issues, in a well-founded and systemic manner.

GRADUATE DESTINATIONS

Graduates from this programme will be able to pursue career in a wide range of professions, which require strong analytical skills, including, but not limited to, the following positions:

- Tax advisors in consulting and audit firms;
- Lawyers, judges and prosecutors who specialize in taxation;
- Mid-level and senior government officials and civil servants, officials of international organizations;
- Academic positions in higher education institutions;
- Public policy expert – Public policy analyst, Public policy advisor,
- Research and Development Executives.

This programme also provides a good basis for pursuing doctoral studies in Serbia or at high ranked universities abroad.

CURRICULUM

| ROUTE A: 1 YEAR (60 ECTS) | | | | | | |
|---------------------------|----------------------|---|---------|-----------|---|--|
| | Course | Term | School | ECTS | | |
| FALL TERM | Mandatory courses | | | | | |
| | 1 | Economics of Taxation - Principles and Policy | 1 | FEB | 6 | |
| | 2 | Principles of Tax Law and Tax Procedure | 1 | FoL | 6 | |
| | 3 | Direct and Indirect Taxes | 1 | FEB&FoL | 6 | |
| SPRING TERM | 4 | Tax Accounting | 1 | FEB | 6 | |
| | 5 | Electives (1 out of 2) | | | | |
| | | International Tax Planning | 2 | FoL | 6 | |
| | | EU Company Law | 2 | FoL | 6 | |
| | 6-7 | Electives (2 out of 7) | | | | |
| | | Digitalisation and Taxation | 1 | FEB&FoL | 6 | |
| | | Taxation of Wealth and Financial Services | 1 | FEB&FoL | 6 | |
| | | Ethical Issues in Tax Practice | 2 | FEB&FoL | 6 | |
| | | Corporate Finance | 2 | FEB | 6 | |
| | | Business Econometrics and Data Analysis | 2 | FEB | 6 | |
| | | EU Tax Law | 2 | FoL | 6 | |
| | | EU Company Law | 2 | FoL | 6 | |
| | | Internship | 3 | FEB&FoL | 3 | |
| | Master Thesis | | FEB&FoL | 15 | | |

* FEB - Faculty of Economics and Business; FoL - Faculty of Law

| ROUTE B: 2 YEARS (120 ECTS) | | | | | | |
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| | | Course | Term | School | ECTS | |
| YEAR 1 | FALL TERM | Mandatory courses | | | | |
| | | 1 | Economics of Taxation - Principles and Policy | 1 | FEB | 6 |
| | | 2 | Principles of Tax Law and Tax Procedure | 1 | FoL | 6 |
| | | 3 | Direct and Indirect Taxes | 1 | FEB&FoL | 6 |
| | SPRING TERM | 4 | Tax Accounting | 1 | FEB | 6 |
| | | 5 | EU Tax Law | 2 | FoL | 6 |
| | | | Research project | 2 | FEB&FoL | 12 |
| | | 6 | Electives (1 out of 2) | | | |
| | | | International Tax Planning | 2 | FoL | 6 |
| | | | EU Company Law | 2 | FoL | 6 |
| | | 7-8 | Electives (2 out of 4) | | | |
| | | | Corporate Finance | 2 | FEB | 6 |
| | | | Business Econometrics and Data Analysis | 2 | FEB | 6 |
| | | | EU Company Law | 2 | FoL | 6 |
| | | | Ethical Issues in Tax Practice | 2 | FEB&FoL | 6 |
| | | YEAR 2 | FALL TERM | Mandatory courses | | |
| 9 | Digitalisation and Taxation | | | 3 | FEB&FoL | 6 |
| 10 | Taxation of Wealth and Financial Services | | | 3 | FEB&FoL | 6 |
| | Seminar paper | | | 3 | FEB&FoL | 2 |
| 11 | Digital tools | | | 3 | FEB | 4 |
| 12 | Electives (1 out of 2) | | | | | |
| SPRING TERM | | | Comparative Tax Systems in the "Belt and Road" Area | 3 | FEB&FoL | 6 |
| | | | Ethical Issues in Tax Practice | 4 | FEB&FoL | 6 |
| | 13-14 | | Electives (2 out of 6) | | | |
| | | | Corporate Finance | 4 | FEB | 6 |
| | | | Business Econometrics and Data Analysis | 4 | FEB | 6 |
| | | | Intermediate Public Finance | 3 | FEB | 5 |
| | | | EU Company Law | 4 | FoL | 6 |
| | | | EU Legal and Economic System | 4 | FEB&FoL | 6 |
| | | | Ethical Issues in Tax Practice | 4 | FEB&FoL | 6 |
| | | | Other | | | |
| | Moot Court | 4 | FEB&FoL | 7 | | |
| | Internship | 3 | FEB&FoL | 3 | | |
| | Master Thesis | 4 | FEB&FoL | 15 | | |

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