



STUDY SUBJECT DESCRIPTION

FINANCIAL LAW

Title of Study Programme and Code	Type (compulsory/optional)	Cycle	Year of study when the component is delivered (if applicable)
LAW	Obligatory	1 st	3 rd year
Semester/trimester when the component is delivered	Number of ECTS credits allocated	Language of instruction	Mode of delivery (face-to-face/e-learning/...)
5 th	6 ECTS	LT	Face - to - face, e-learning
Learning outcomes		Study methods	Assessment methods
After completion of the study subject, a student will be able:		Lecture, discussion, demonstration Practical activities: analysis of the legal acts, case studies, comparative analysis, case law analysis Group work: case studies, preparing presentations Self-study reading, analysis of information	Control testing Achievement of analysis of situations Achievement of presentation Project work Examination
LO 1	To apply principles of tax administration, describe legal regulation of taxes, rights and duties of stakeholders in tax relations;		
LO 2	To determine the liability for breaches of financial law as laid down in the Criminal Code, the Code of Administrative Offences and tax legislation of the Republic of Lithuania;		
LO 3	To define the peculiarities, place and purpose of financial law in the Lithuanian legal system;		
LO 4	To evaluate, analyse and systematise sources of financial law;		
LO 5	To identify the main financial institutions and their performed functions;		
LO 6	To describe the legal regulation framework for the state treasury, the public debt, and the framework, implementation and control of the state and municipal budgets;		
LO 7	To analyse customs legislation and highlight the peculiarities of customs authorities relations in Lithuania as an EU member state;		
LO 8	To explain the legal regulation of accounting in Lithuania		
Prerequisites (these courses must have successfully completed before s/he can take this course)			

Fundamentals of Legal Theory, Law Enforcement Institutions of the Republic of Lithuania, Constitutional Law of the Republic of Lithuania, Administrative Law, Administrative Procedure Law, Civil Law, Law of Civil Procedure, Criminal Law

Course content

1. Conception of financial law, historical development, peculiarities, connection with other branches of law.
2. Sources of LR finance law Finance law rules and their peculiarities.
3. Financial legal relations: structure, classification. The main financial institutions.
4. Conception of public finances. Finance systems of the state and municipality. Treasury of the state. Debt of the state.
5. Budget legal relations. Lithuanian and EU budget structure and procedure. Budget deficit.
6. Finance control.
7. Conception and structure of the state tax system.
8. Concept, features, significance and function purpose of taxes. Types of taxes.
9. Fundamentals of tax administration: rights and duties of the tax payer and tax administrator; ways of enforcing tax obligations. Tax arrears, fines, late payment interest recovery.
10. Tax disputes.
11. Legal fundamentals of accounting.
12. Concept and types of law offences in the area of financial relations and liability for the above offences.
13. Legal relations of customs office EU customs law.

Recommended or required reading and other learning resources/tools

1. Sudavičius B., Endrijaitis B., Viešųjų finansų teisė. (2020) Vilniaus universiteto leidykla.
2. Lietuvos Respublikos akcizų įstatymas. Valstybės žinios, Nr. XI-722, 2010-04-01, Žin., 2010, Nr. 45-2174 (2010-04-20), i.k. 1011010ISTA00IX-569 www.e-tar.lt
3. Lietuvos Respublikos biudžeto sandaros įstatymas. Valstybės žinios, Nr. IX-1946, 2003-12-23, Žin., 2004, Nr. 4-47 (2004-01-07), i. k. 0901010ISTA000I-430 www.e-tar.lt
4. Lietuvos Respublikos gyventojų pajamų mokesčio įstatymas. Valstybės žinios, 2002, Nr. 73-3085, i. k. 1021010ISTA0IX-1007. www.e-tar.lt
5. Lietuvos Respublikos mokesčių administravimo įstatymas. Valstybės žinios, 2004, Nr. 63-2243, i. k. 1041010ISTA0IX-2112.
6. Lietuvos Respublikos pelno mokesčio įstatymas. Valstybės žinios, 2001, Nr. 110-3992, i. k. 1011010ISTA00IX-675. www.e-tar.lt
7. Lietuvos Respublikos pridėtinės vertės mokesčio įstatymas. Valstybės žinios, 2002, Nr.48-0, i. k. 1021010ISTA00IX-751. www.e-tar.lt
8. Lietuvos Respublikos valstybės skolos įstatymas. Valstybės žinios, Nr. XIII-3031, 2020-06-09, paskelbta TAR 2020-06-19, i. k. 2020-13469, i. k. 0961010ISTA00I-1508. www.e-tar.lt
9. Sąjungos muitinės kodeksas. Europos Bendrijų oficialus leidinys. www.cust.lt <http://eur-lex.europa.eu>
10. Šapalienė L. Lietuvos mokesčių sistema: teoriniai ir praktiniai pagrindai (2008). Vilnius: UAB „Mokesčių srautas“
11. Sudavičius B., Medelienė A. „Mokesčių teisė“(2011). Hall and Stott Publishing Ltd, 27 Witney Close, Saltford.
12. Lietuvos Respublikos administracinių nusižengimų kodeksas. TAR 2015-07-10, i. k. 2015-11216. www.e-tar.lt
13. Buškevičiūtė E. Mokesčių sistema (2006). Kaunas: Technologija.
14. Barnard C. Europos Sąjungos materialinė teisė, 40-52 psl. (2005). Vilnius: Eugrimas.

15. Dadomo C.& Quenivet N. European Union Law, 171-191 psl. (2015) Hall and Stott Publishing Ltd, 27 Witney Close, Saltford