



RTU Course "Taxes and Duties"

22315 Muitas un nodokļu katedra

General data

Code	IMP201
Course title	Taxes and Duties
Course status in the programme	Compulsory/Courses of Limited Choice
Course level	Undergraduate Studies
Course type	Academic
Field of study	Business Management and Administration
Responsible instructor	Kārlis Ketners
Academic staff	Valentīna Andrējeva Tamara Vanaga Māris Jurušs Jānis Niedrītis
Volume of the course: parts and credits points	1 part, 3.0 Credit Points, 4.5 ECTS credits
Language of instruction	LV, EN, RU
Possibility of distance learning	Not planned
Abstract	Structure and elements of the taxation system: state taxes and duties, state dues, duties imposed by local governments. State taxes and duties forming the taxation system. Tax and duty payers, entities subject to taxation, tax and duty rates, payment procedure. Tax payers' rights, responsibilities and liability.
Goals and objectives of the course in terms of competences and skills	Taxes and fees are the basic discipline which provides a notion on tax systems, the tax system typology, main tax system principles, possibilities and limitations of tax planning and optimization within a financial management system, and gives knowledge on the international tax planning proficiency. Objectives of the course are to study the tax system and tax payment planning principles on the corporate level; acquire the tax system elements, taking into consideration differences in the tax object, tax rates, tax incentives and payment advantages; improve ability to calculate taxes and duties, ability to use calculation results in corporate decision making and financial management decision j
Structure and tasks of independent studies	Practical classes and self-sufficient case studies according to the programme themes, case study on international tax planning, calculation of tax payments or providing personal valuation of a situation according to the given information of company activities. Test, analysis of the given situation (case study)
Recommended literature	1. Andrējeva, V., Ketners, K. Valsts ieņēmumu teorijas pamati: mācību grāmata.- 2.izd.- Rīga: RTU Izdevniecība, 2008; 2. Gulbis A., Čeveris A. Muitas darbības pamati: mācību līdzeklis. – Rīga: RTU Izdevniecība, 2008; 3. Thuronyi, V. Tax law design and drafting. -The Hague: Kluwer Law International, 2003, 373 p; 4. Nodokļu politika. / L. Kavale – Baltic Economic Management Training Program, Valsts administrācijas skola, 1998; 5. LR likumi un citi normatīvie akti.
Course prerequisites	Secondary education

Course outline

Theme	Hours
Main principles of taxation. Taxation historical development. Tax elements and terminology. Tax classifications	2
Corporate income tax. Tax system, tax payers, taxation object and taxable income. Tax calculation.	6
Personal Income Tax. Calculation of tax, tax payments and tax return, peculiarities of taxable object definition.	4
State social insurance system. Social insurance contributions, payers, object and order of payments	4
Other direct taxes. Taxes on capital and property. Real estate tax in Latvia and abroad. Tax calculation.	4
Taxation of lotteries and gambling. Tax and fees in Latvia, calculation and payment peculiarities.	1
Value added tax. Tax calculation and payments, tax returns. VAT object and tax incentives	6
Excise tax system. Motor vehicle and motorcycle tax. Tax calculation and tax payments	4
Natural resource tax. Tax calculation and payments. Environment taxation.	2
Customs taxation system. Customs payment calculation and taxation peculiarities	2
Fiscal policy principles. Taxation and budget. Tax systems in Latvia and abroad. System of state and local duties, fees.	3
Tax administration organization. Rights and duties of State revenue service in Latvia.	2
Taxpayers. Rights and duties of taxpayers. Responsibility of taxpayers for noncompliance	2
Tax harmonization, taxation in the European Union. Information exchange systems. The EU tax system.	2
International taxation. International tax treaties. Information exchange and tax treaties.	2
Taxation in entrepreneurship, tax planning principles, possibilities and anti-avoidance rules	2

Learning outcomes and assessment

Learning outcomes	Assessment methods
Able to implement basic knowledge of tax theories, tax legislation, tax terminology and its main elements	Case studies, practical examples, test
Able to calculate the corporate income tax, make taxable income adjustments and justify the tax return calculation	Case studies, practical examples, test
Able to calculate the personal income tax, understand tax payments in advance and by tax return, peculiarities of tax payments	Case studies, practical examples, test
Able to calculate taxes related to wages and labour income (personal income tax and state social insurance contributions), justify the calculation by legal acts	Case studies, practical examples, test
Able to calculate the value added tax, justify the applied tax incentives and regimes, able to fill the value added tax return.	Case studies, practical examples, test
Able to calculate other direct and indirect taxes, understand the essence of taxes, the order of calculation and payments, peculiarities	Case studies, practical examples, test
Able to implement tax treaties and the EU taxation directives, understand organization and peculiarities of the fiscal policy in Latvia and abroad	Case studies, practical examples, test

Study subject structure

Part	CP	ECTS	Hours per Week			Tests		
			Lectures	Practical	Lab.	Test	Exam	Work
1.	3.0	4.5	2.0	1.0	0.0		*	