

Course title: *EU Financial Regulations. Tax Law*

Course responsible: *Mihaela Tofan and Elena Cigu*

COURSE SYLLABUS:

Chapter I European Financial Law – concept and autonomy as legal discipline

- I.1 The EU evolution and enlargement
- I.2 EU – the most complete form of integration
- I.3 The legal perspective on the financial relation in the EU
- I.4 European financial regulation and tax law
- I.5 Tax harmonization and tax cooperation - policy pillars of the EU

CHAPTER II European Regulatory Framework on taxes

- II.1 The first European uniform regulations on taxation
- II.2 Classification and registration of the taxes in the European System of Accounts
 - II.2.1. Taxes on production and imports
 - II.2.2 Current taxes on income and on capital
 - II.2.3 Contributions and social benefits
 - II.2.4 Taxes on capital

CHAPTER III The Main Taxes in European Union

- III.1 Income Taxes
- III.2 Income Tax
- III.3 Value Added Tax
- III.4 Wealth tax
- III.5 Environmental taxes
- III.6 Other taxes and duties
 - III.6.1 Taxes on commercial activity of enterprises
 - III.6.2 Taxes on inheritance and donations
 - III.6.3 Taxes for possession or transfer of ownership real estate
 - III.6.4 Excise
 - III.6.5 Mandatory social contributions
- III.7 The opportunity of a single European tax

CHAPTER IV Monitoring and control of public spending in the EU

- IV.1 The concepts of monitoring and control in the context of the activities of the European Union
- IV.2 Normative base regulating financial control activities at European level
- IV.3. European Court of Auditors
 - IV.3.1 Tasks and Powers
 - IV.3.2 Organization and operation
 - IV.3.3 The principle of separation and budget unit
- IV.4 Powers of other EU institutions in financial controlling