

## **Course Description**

### **Faculty of Law**

Study program: Jurisprudence (MSC) both Master of Science in Private and Business Law and Master of Science in Constitutional and Administrative Law

**Course Title: Fiscal Law**

**Course Credits:7**

**Language of Instruction: Albanian**

**Course Description:** Course objectives aim at: 1. General knowledge of Fiscal Law. 2. Acquisition of basic legal concepts in regarding fiscal law. 3. Legal Relationship of Fiscal Law and its object.

**Course Goals:** In the objectives the main parts of the course include: familiarity with the main collection, administration and spending procedures of public revenues, tax legislation in Albania and in particular the reports of commercial enterprises with tax administration.

**Course Requirements:** The student's obligations consist of: completing written and/or oral tests, preparing course assignment in the group, and in active participation in seminars. Failure to attend at least 25% of seminars means the students cannot enter the final exam.

**Grading:** The final assessment will be 100 points which will be divided into:

20 points group coursework,

20 points participation and activation in seminars,

60 points of the final exam

**Course Schedule:** The course includes 45 hours of lectures and 15 hours of seminars. Lectures will be delivered bi-weekly. The schedule of activities is subject to change.