

Name of university, Name of faculty: Trnava University
Faculty of Law

INFORMATION SHEET OF THE SUBJECT

Code: YNKVm888		Name: Tax and Customs Law			
Cover: Institute of Clinical Legal Education					
Type of educational activity: Lecture, Practise				Number of credits: 3	Recommended semester: ST
Scope of educational activity (in hours): Weekly: 0/1 For term of study: LS 29/12					Study grade: Master
Method of educational activity: Combined					
Recommended semester	Study programme				
1.year ST	Law (YEŠMgr-PR-23) Law (YDŠMgr-PR)				
Underlie subjects:					
Conditions for passing the course:					
Method of evaluation: Completion by a continuing assessment					
Continuous evaluation: Elaboration of the assignment in the scope of 2 NP. Evaluation: A: 100%-91%, B: 90%-81%, C: 80%-71%, D: 70%-66%, E: 65%-61%, FX: 60%-0%.					
Final evaluation: Completion by a continuing assessment					
Finished: By continuous evaluation.					
Learning outcomes: After completing the Tax and Customs Law course, the student can understand the application of customs and tax law to the current legal and business environment. The student will get a more accurate idea of the position and roles of customs authorities and financial administration authorities not only in specific customs procedures, but also in post-release control as well as in the performance of tax control. The student can formulate and support argumentatively, as well as publicly (written and oral) present his/her own professional opinions / interpretations on the subject matter and individually agreed topic.					
Schedule of subject:					
1. Slovak customs law in the system of European customs law. Basic orientation in the issue of defining the roles of customs authorities in protecting the financial interests of the EU. Trade policy measures and prohibitions and restrictions.					
2. Customs status of goods as a basic rule regarding the competences of customs authorities. The importance of knowing the origin of goods in the context of preferential treatment. Rules for the origin of goods and the Customs Tariff.					
3. Post-release control and case studies from practice. Customs regimes.					
4. Tax law when importing goods. Tax administrator in customs proceedings.					
5. VAT, tax control and case studies from practice.					
6. Administration of excise duty on alcoholic beverages, tobacco products, mineral oil, electricity, coal and natural gas.					
Recommended reading:					
Basic recommended literature: Customs Act, Customs Code of the Union, Common Customs Tariff, Customs Law - New Customs Code of the Union, Tax Code, the VAT Act, presentations.					
Language requirements: Slovak					
Notes:					
Student's workload: 75 hours					
Combined study (lectures, seminars, consultations): 12 hours					
Study of submitted materials and documents in Moodle (individual study): 63 hours					
Course evaluation:					
Assessed students in total: 34					
A	B	C	D	E	FX
76%	12%	6%	3%	0%	3%
Lecturers:					
Vyučujúci: JUDr. Maroš Prosman, JUDr. Rastislav Vysocký, LL.M.					
Date of last change: 01.09.2025					
Approved by: prof. PhDr. JUDr. Tomáš Gábriš, PhD., LL.M., MA					