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

INFORMATION SHEET OF THE SUBJECT

Code: YNSPm204	**Name:** Financial and Tax Law
Cover: Department of Administrative, Environmental and Financial Law	

Type of educational activity: Lecture, Practise **Scope of educational activity (in hours):** **Weekly:** 2/1 **For term of study:** LS 60,30 **Method of educational activity:** Combined	**Number of credits:** 4	**Recommended semester:** ST **Study grade:** Master

Recommended semester	Study programme
1.year ST	Law (YDŠMgr-PR) Law (YEŠMgr-PR-23)

Underlie subjects:

Conditions for passing the course:
Method of evaluation: Completion by taking an examination

Continuous evaluation:
Final evaluation: Final examination: written test.
The task of the written exam will be the elaboration of a practical example assignment. The assignment will include the factual situation of the case and partial questions. The student has 90 minutes to complete the task.
Method of evaluation of test results: each partial question is evaluated by points; the maximum number of points is 10. The grade is determined as follows: A - 9 points, B - 8 points, C - 7 points, D - 6 points, E - 5 points, FX - less than 5 points. If the score is at the limit of two grades, the score decreases towards a worse grade.
The student can use their own uncommented texts of laws in printed form during the exam (it is not allowed to use the texts of laws in phones, tablets and similar devices). The exact specification of the laws will be published at the beginning of the term in accordance with current legislation.
Finished: By exam.

Learning outcomes:
After completing the course, the student is able to identify and propose solutions to legal problems in the field of financial and especially fiscal procedural law relating to the relationship between the tax authority and the taxable person. The student can identify and understand the nature of financial administration's interventions in fundamental rights and freedoms and in the procedural rights of taxable persons. They are able to assess the effects and impacts of the institutes of tax control, tax proceedings and tax execution on the position of entrepreneurs, self-employed persons, artists, authors, employees and other entities.
The student is able to apply theoretical and legal knowledge in analysing the factual situation of a practical case related to the tax, customs and fee obligations of natural and legal persons.

Schedule of subject:
1. Principles of tax administration (Principles of legality, Principles of cooperation and cooperation, Principles of free evaluation of evidence, Principles of non-publicity, principles of equality, Principles of officiality and dispositional principles, Principles of informality and principles of non-abuse of rights, Other principles applied in tax administration.
2. Representation in tax administration, tax secrecy, filing (Representation in tax administration, Tax secrecy, filing, accounts).
3. Acts ensuring the course and purpose of tax administration and evidence (Minutes, official record, summons, request, Inspection of files, Evidence, distribution of the burden of proof).
4. Deadlines, delivery (Deadlines and their calculation, Deadline extension, missed deadline, Delivery - general rules, Delivery in one's own hands, delivery by public decree).
5. Tax administrator activities (Search activity, Local investigation, Securing a case, Forfeiture of a case, Tax control - definition).
6. Tax audit (Commencement of tax audit, Course of tax audit, Completion of tax audit and Protocol, Determination of tax according to aids, Rights and obligations of the tax subject during tax audit).
7. Tax proceedings (Initiation and course of tax proceedings, deadlines for decision, Decision and its requisites, nullity decision, Registration procedure, Enforcement procedure, Termination of the right to levy tax).
8. Remedies (Objection, Appeal, Reopening of proceedings, Review of the decision outside the appeal proceedings).
9. Tax Execution Proceedings (Execution Title, Initiation and Course of Tax Execution Proceedings, Principles of Tax Execution Proceedings, Method of Execution of Tax Execution).
10. Customs procedure (Customs, subject of duty, Customs regimes, Customs procedure).
11. Legal regulation of currency and foreign exchange economy (Concept of currency, monetary system, Legal nature of "virtual currencies", Regulation of cash payments, Basic concepts of foreign exchange law).
12. Fee law (Concept of fee, its features and functions, Court fees, Administrative fees).

Recommended reading:
Basic recommended literature:
BABČÁK, V. Daňové právo na Slovensku a v EÚ. EPOS : Ružomberok, 2019. 912 p. ISBN 978-80-562-0247-0.

Language requirements: Slovak

Notes:
Student's workload: 100 hours
Combined study (lectures, seminars, consultations): 36 hours
Preparation for seminars and study of documents in Moodle (individual study): 40 hours
Preparation for the written test: 24 hours

Course evaluation:
Assessed students in total: 553

A	B	C	D	E	FX
44%	15%	15%	9%	10%	7%

Lecturers:
JUDr. Ľubica Masárová, PhD., lecturer, examiner, instructor

Date of last change: 01.09.2026

Approved by: prof. PhDr. JUDr. Tomáš Gábriš, PhD., LLM., MA