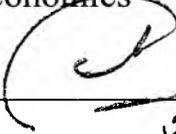


Educational institution
«Belarusian State University of Economics»

APPROVED

by the Rector of the educational
institution "Belarusian State University of
Economics"


A. V. Yegorov
30.06 2025
Registration number of UD 6439-25
/uch.

**FEATURES OF BUSINESS TAXATION
IN FOREIGN PRACTICE**

Educational institution's curriculum
by academic discipline for the specialty
7-06-0421-01" Jurisprudence "

The curriculum is based on the educational standard of advanced higher education OSVO 7-06-0421-01-2023-2023 and the curriculum for the specialty 7-06-0421-01 "Jurisprudence".

COMPILED BY:

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RECOMMENDED FOR APPROVAL:

Department of State and Legal Disciplines of the Faculty of Law of the educational institution "Belarusian State University of Economics"

(protocol no. 12 of 12 05 2025);

Methodological Commission on the specialty "Law", " Jurisprudence "of the educational institution" Belarusian State University of Economics"

(protocol no. 10 of 25 06 2025);

Scientific and Methodological Council of the educational institution "Belarusian State University of Economics"

(protocol no. 6 of 25 06 2025)

EXPLANATORY NOTE

The curriculum for the academic discipline "Features of business taxation in foreign practice" is aimed at a comprehensive and comprehensive study of legal approaches to business taxation in various legal systems by undergraduates. The main attention is paid to the comparative analysis of tax models, features of law enforcement, as well as ways to fully and timely fulfill the obligation to pay taxes, use the tax benefits provided by legislative acts to reduce the tax burden through tax planning.

It is a necessary source of knowledge about the theoretical aspects of business taxation, tax classification, as well as mechanisms for bringing to justice for violation of tax legislation. Special attention is paid to ensuring the fulfillment of tax obligations in international practice, with special attention to the Belarusian and Chinese legal systems.

The purpose of teaching the academic discipline is to ensure that undergraduates learn the theory of business taxation from a comparative perspective, gain a deep understanding of the content of legislation in these areas in various legal systems and the specifics of its application in modern conditions.

Achieving this goal involves solving the following **tasks**: mastering key concepts, principles and norms of tax law that are characteristic of different legal systems; studying the features of tax systems and their elements; conducting a comparative analysis of tax legislation with an emphasis on international experience; developing research and analytical competencies of undergraduates necessary for professional assessment of legal situations, identification of taxation, etc. selection of optimal procedures for legal tax optimization; developing skills in developing proposals for improving national legislation, taking into account international practice, and instilling in undergraduates respect for the rule of law, the principles of justice and rights in the tax sphere.

As a result of studying the academic discipline "Features of business taxation in foreign practice", the following competence is formed:

have knowledge of the peculiarities of business taxation in foreign practice and apply them in research, scientific and educational and other professional activities.

As a result of studying the academic discipline, the master's student must:

know:

- basic theoretical and methodological foundations of tax law, including their development in an international context;
- principles of taxation and their implementation in foreign legal systems,
- grounds for applying state-law enforcement measures to business entities in the tax sphere, as well as features of procedural procedures related to their implementation;
- tax legislation of the Republic of Belarus and its correlation with the legal system of the People's Republic of China, as well as the legal systems of other states;
- types of taxes and their peculiarities in different legal systems;
- international experience and standards in the field of taxation, including procedures for eliminating double taxation;

- current trends and directions for improving tax law, taking into account global challenges and integration processes;

be able to:

- analyze regulatory legal acts regulating taxation, both at the national and international levels;
- apply theoretical knowledge to identify tax systems and their elements;
- conduct a comparative analysis of the legal norms and institutions of tax law in different legal systems;
- evaluate the law enforcement practice in the field of business taxation, identify its problems and suggest ways to improve it;
- develop proposals for improving tax legislation, taking into account international experience and national peculiarities;
- substantiate their conclusions and recommendations in scientific research and practical activities;

have the skill:

- practical application of tax law norms in law enforcement activities;
- development and implementation of legal recommendations to improve business taxation;
- preparation of analytical materials, scientific publications and expert opinions on the fulfillment of tax obligations;
- using a comparative legal method to assess and adapt foreign experience in the field of taxation to national practice;
- working with legal documentation, drawing up legal acts and preparing procedural documents in the field of taxation;
- conducting scientific research on topical issues of international tax law.

As part of the educational process in this discipline, a master's student should acquire not only theoretical and practical knowledge, skills and abilities in the specialty, but also develop their value-personal, spiritual potential, form the qualities of a patriot and a citizen who is ready to actively participate in the economic, industrial, socio-cultural and public life of the country.

The academic discipline "Features of business taxation in foreign practice" is closely related to such academic disciplines as " Law-making of representative, executive and judicial authorities", "Actual problems of regulation and implementation of publiclaw relations".

The form of education is full – time.

In accordance with the university curriculum, the following subjects are assigned to study:

the total number of training hours is 90,
 - for full-time education, 36 hours of classroom classes are provided, including lectures-16 hours, seminars - 20 hours.

Distribution of classroom time by course and semester:

2nd semester-lectures – 16 hours, seminars - 20 hours.

Independent work of a master's student – 54 hours.

The labour intensity of the discipline is 3 credit units.
Form of intermediate certification-credit.

CONTENT OF THE TRAINING MATERIAL

Topic 1. Theoretical concepts of the origin and development of taxation

The evolution of tax doctrines. General and particular tax theories. Tax as a legal category: concept, features of tax, functions of taxes. Classification of taxes. National and local taxes. Direct and indirect taxes. Legal structure of the tax (elements of taxation).

Topic 2. Tax system of the Republic of Belarus and foreign countries: a comparative analysis

Features of the tax systems of the Republic of Belarus, the People's Republic of China, Germany, the United States, Great Britain, the Russian Federation, Japan, France, and Switzerland.

Topic 3. Tax sovereignty of the state. Tax security.

The concept and signs of non-state sovereignty. The concept of tax security. Internal and external threats to tax security. National interests in taxation. Legal basis for ensuring tax security and tax sovereignty. Tax jurisdiction.

Topic 4. Tax control in the Republic of Belarus, China and other legal systems

The concept and principles of tax control. Methods and methods of tax control. Tax accounting. Verification as the main method of tax control. Types and stages of inspections. Procedure for conducting inspections. Tax control in Belarus, China and other foreign countries.

Topic 5. Taxation of business entities in the Republic of Belarus, China and foreign countries

Tax payers, types, and their legal status in tax relations. Tax residency. Object of taxation. Types of taxes paid by business entities in the Republic of Belarus, China and foreign countries. Tax benefits for businesses. Elimination of double taxation.

Topic 6. Legal status of non-governmental organizations of the Republic of Belarus and foreign countries: history of creation, structure, competence. Tax consulting services

History and development trends of the tax service. Legal status of tax authorities of the Republic of Belarus and foreign countries: legal regulation, system of tax authorities, rights and obligations of tax authorities and their officials. Legal basis of tax consulting as a separate type of business activity. Legal status of tax consultants.

Topic 7. Combating tax evasion

Illegal tax optimization: concept and features. Problems of determining and adjusting the tax base and the amount of tax. Liability for violation of tax legislation under the legislation of the Republic of Belarus, China and foreign countries.

Comparative analysis of prosecution procedures based on international standards and law enforcement practices in foreign countries. The BEPS plan and its impact on combating tax base erosion and profit concealment. Criminal liability for tax crimes. Methods of tax evasion.

Topic 8. Tax amnesty: experience of implementation in foreign countries

Tax amnesty: concept and meaning, foreign experience, prospects for implementation in the Republic of Belarus. Experience in conducting tax amnesties in the CIS member states, China, the United States, and the European Union.

EDUCATIONAL AND METHODOLOGICAL MAP OF THE ACADEMIC DISCIPLINE " FEATURES OF BUSINESS TAXATION IN FOREIGN PRACTICE "

Full-time advanced higher education program

Section number, topics	Section name, topics	Number of classroom hours						Literature	Form of knowledge control	
		Lectures	Practical classes	Seminar classes	Laboratory classes	Number of hours				
						L	Pz/S			Lab
2 semester										
1	Theoretical concepts of the origin and development of taxation	2						[1-7]	survey	
	Theoretical concepts of the origin and development of taxation			2				[1-7]	survey	
2	Tax system of the Republic of Belarus and foreign countries: a comparative analysis	2						[1-7]	research papers, test	
	Tax system of the Republic of Belarus and foreign countries: a comparative analysis			4				[1-7]	research papers, test	
3	Tax sovereignty of the state. Tax safety	2						[1-7]	survey	
	Tax sovereignty of the state. Tax			2				[1-7]	survey	
4	Tax control in the Republic of Belarus, China and other legal systems	2						[1-7]	abstracts, survey	
	Tax control in the Republic of Belarus, China and other legal systems			2				[1-7]	abstracts, survey	
5	Taxation of business entities in the Republic of Belarus, China and foreign countries	2						[1-7]	survey	
	Taxation of business entities in the Republic of Belarus, China and foreign countries			4				[1-7]	survey	
6	Legal status of nOlegovich bodies of the Republic of Belarus and foreign countries: history, structure, competence. Tax advice	2						[1-7]	abstracts	
	Legal status of nOlegovich bodies of the Republic of Belarus and foreign countries: history, structure, competence. Tax advice			2				[1-7]	abstracts	
7	Combating tax evasion	2						[1-7]	essay test	
	Combating tax evasion			2				[1-7]	essay test	
8	Tax Amnesty: the experiences of the foreign countries	2						[1-7]	survey	
	Tax Amnesty: the experiences of the foreign countries			2				[1-7]	survey	
	Total hours	16		20				[1-7]	credit	

INFORMATIONAL AND METHODOLOGICAL PART

Literature**Main page:**

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2. Krokhina Yu. A. Nalogovoe pravo: uchebnik [Tax law: textbook]. - 10th ed., transl. and add. - Moscow: Yurayt, 2025. - 503 p.
3. Tax law: textbook / L. L. Arzumanova [et al. Gracheva, O. V. Boltinova, Moscow: Prospekt 2023, 304 p. (in Russian).
4. Pepelyaev S. G. Nalogovoe pravo: kurs lektsii [Tax law: a course of lectures]. Moscow: Statut, 2022, 414 p.
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6. Kucherov I. I. Mezhdunarodnoe nalogovoe pravo [International Tax Law].
7. Shakhmametyev A. A. Mezhdunarodnoe nalogovoe pravo [International Tax Law].

Additional information:

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4. Barulin S. V. Teoriya i istoriya nalogooblozheniya [Theory and history of taxation]. manual / S. V. Barulin, V. A. Dines. - Moscow: Knorus, 2014. - 406 p.
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6. Boyko T. S. Constitutional and legal bases of financial control: on the example of the states of the Eurasian Economic Union / T. S. Boyko // Vestn. Constitution. Courts of the Republic of Moldova Belarus. - 2023. - No. 3. - pp. 51-68.
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9. Guseva T. A. Nalogovoe planirovanie v predprinimatel'noy deyatel'nosti: pravovoe regulirovanie [Tax planning in entrepreneurial activity: legal regulation]. - 2nd ed., reprint. Moscow : Volters Kluver Publ., 2007, 432 p.

10. Demin A.V. Obshchaya teoriya nalogovo-pravovykh norm [General theory of tax and legal norms].

11. Dubai, S. Aktual'nye voprosy razrabotki sudami ekonomicheskikh i grazhdanskikh delov, svyazannykh s primeneniem nalogovogo zakonodatelstva [Actual issues of consideration by courts of economic and civil cases related to the application of tax legislation].

Regulatory legal acts:

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16. Model Bilateral UN Convention for the Avoidance of Double Taxation between Developed and Developing Countries, 1980 // ETALON. Legislation of the Republic of Belarus / National Center for Legal Information. Rep. Belarus. - Minsk, 2025.

List of questions for conducting the test

1. The evolution of tax doctrines.
 2. Tax as a legal category: the concept, features, and functions of taxes.
 3. Classification of taxes. National and local taxes. Direct and indirect taxes.
 4. Tax system of the Republic of Belarus.
 5. Tax system of the People's Republic of China.
 6. The German tax system.
 7. The US tax system.
 8. The UK tax system.
 9. The tax system of the Russian Federation.
 10. The Japanese tax system.
 11. The French tax system.
 12. The Swiss tax system.
 13. The concept and features of tax sovereignty.
 14. The concept of tax security. Internal and external threats to tax security.
- National interests in taxation.
15. The concept, principles and methods of tax control.
 16. Tax control in Belarus.
 17. Tax control in China.
 18. Tax control in the EU countries.
 19. Tax payers, their types, and legal status in tax relations. Tax residency.
 20. Types of taxes paid by business entities in the Republic of Belarus.
 21. Business taxation in China.
 22. Elimination of double taxation.
 23. Legal status of tax authorities of the Republic of Belarus and foreign countries.
 24. Legal basis of tax consulting as a separate type of business activity.
 25. Illegal tax optimization: concept and features.
 26. Liability for violation of tax legislation under the legislation of the Republic of Belarus, China and foreign countries.
 27. The BEPS plan and its impact on combating tax base erosion and profit concealment.
 28. Criminal liability for tax crimes in foreign countries. Methods of tax evasion.
 29. Tax amnesty: concept and meaning, foreign experience, prospects for implementation in the Republic of Belarus.
 30. Experience in conducting tax amnesties in the CIS member states, China, the United States, and the European Union.

Organization of independent work of undergraduates

To obtain competencies in an academic discipline, an important stage is the independent work of undergraduates.

A full-time student is allowed to work independently for 54 hours.

The content of independent work of students includes all the topics of the discipline from the section "Content of educational material".

When studying an academic discipline, the following forms of independent work are used:

- in-depth study of sections, topics, individual questions, and concepts;
- preparation for completing test tasks;
- preparation for passing the intermediate certification.

Quality control of knowledge acquisition

Diagnostics of the quality of knowledge acquisition is carried out within the framework of current control and intermediate certification.

Мероприятия *Ongoing* monitoring activities are carried out during the semester and include the following forms of monitoring:

test;

survey in the classroom;

essays on current topics in the academic discipline;

preparation of research papers and presentations by undergraduates;

The current assessment in the academic discipline is conducted three times a semester.

The results of the current assessment for the semester, obtained during the activities of the current assessment, are evaluated by a mark in points on a ten-point scale and are reflected in the statement of the current assessment in the academic discipline.

Requirements for students passing the intermediate certification.

Students are admitted to the intermediate certification in the academic discipline, provided that they successfully pass the current certification (implementation of current control measures) in the academic discipline provided for in the current semester by this curriculum.

Intermediate certification is carried out in the form of a credit.

Methodology for forming a grade for an academic discipline

In accordance with the Regulation on the rating system for assessing the knowledge, skills and abilities of BGEU master's students.

**PROTOCOL FOR APPROVING THE CURRICULUM
WITH OTHER ACADEMIC DISCIPLINES OF THE SPECIALTY**

Name of the academic discipline to be studied approval required	Title departments	Offers about changes in the curriculum content institutions of higher education in the academic discipline	The decision made by the department that developed the curriculum (with the date and time of its publication). protocol numbers)
<p>Law-making by representative, executive, and judicial authorities</p> <hr/> <p>Current problems of regulation and implementation of public law relations</p>	Theory and history of law	<p>There are no comments or suggestions</p> <p><i>D.V. Adakova</i></p>	<p><i>N12</i></p> <p><i>12.05.2025</i></p>