



Course Code LAW-314	Course Title Revenue Law (Cyprus) II	ECTS Credits 6
Department Law	Semester Spring	Prerequisites LAW-313
Type of Course Law Elective	Field Law	Language of Instruction Greek
Level of Course 1 st Cycle	Year of Study 3 rd / 4 th	Lecturer(s) None assigned
Mode of Delivery Face-to-face	Work Placement N/A	Co-requisites None

Objectives of the Course:

The main objectives of the course are to:

- Develop for students the theory and practice of indirect taxation
- Introduce the concepts of capital gains, duties and excise and special defense tax
- Introduce the legislation and case - law concerning value added tax
- Introduce the student to the study of capital gains and immovable property tax

Learning Outcomes:

After completion of the course students are expected to be able to:

1. Examine the concept of indirect taxation.
2. Appraise the EC provisions concerning value added tax.
3. Assess the rules and principles governing the individual in the Cypriot law of value added tax.
4. Evaluate the provisions of Capital Gains Tax.
5. Discuss the rules governing immovable property tax.
6. Explain the rules for the special defense contribution.
7. Assess the rules of duties and excises.

Course Contents:

1. An introduction to indirect taxation
2. Value Added Tax: The EC Provisions
3. Value Added Tax: The Cypriot law and practice
4. Capital Gains Tax
5. Immovable Property Tax
6. Special Defense Contribution
7. Customs, Duties and Excises

Learning Activities and Teaching Methods:

Interactive lectures, tutorials, written examinations and assignments

Assessment Methods:

Assignments, Mid-Term, Final Exam.

Required Textbooks/Reading:

Authors	Title	Publisher	Year
Note:	There is no required text for this course. However, students will be required to consult the recommended texts.		

Recommended Textbooks/Reading:

Authors	Title	Publisher	Year
Z. Emilianidou	<i>Value Added Tax in Cyprus</i>	Nicosia	1992
M. Miltiadou	<i>Powers for the Imposition of Value Added Tax in Cyprus</i>	Nicosia	1991