## Faculty of Law, Administration and Economics

**Department of Financial Law** 

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Bachelor of Business and Administration (BBA)

academic year 2020/2021

## Topics for the diploma exam:

- 1. Four Freedoms of the European Single Market.
- 2. Primary Sources of the EU law.
- 3. Secondary Sources of the EU law.
- 4. Sources of the EU Tax Law.
- 5. The Budget of the EU.
- 6. Budget Principles.
- 7. EU Revenue & Spendings.
- 8. Public Debt and Deficit (definition, the Maastricht criteria, financing).
- 9. Multiannual Financial Planning in the EU.
- 10. Tax System and Kinds of Taxes.
- 11. Tax Information Exchange with Other Countries.
- 12. Avoiding Double Taxation.
- 13. Harmonisation of Value Added Tax in the EU (also object, subject and rate of taxation).
- 14. Harmonisation of Excise Duty in the EU.
- Taxation and the Environment and Natural Resources in the EU.
- 16. Customs Duty and Customs Law in the EU.
- 17. European Financial Market and its Regulation.
- 18. The European System of Banking Supervision.
- 19. European Central Bank and European System of Central Banks.
- 20. Payment Services in the EU.