



LL.M. International and European Law

### **Topics for the diploma exam:**

1. **Definition and functions of public finance.**
2. **The financial autonomy of the EU: the own-resources system.**
3. **The budget of the EU.**
4. **Budget principles.**
5. **EU revenue.**
6. **Fiscal stability and rules of fiscal stability.**
7. **Restoring fiscal stability.**
8. **Public Debt and Budget Deficit. Public Debt and Budgetary Deficit Financing.**
9. **Multiannual Financial Planning in the EU. Definition.**
10. **Sources of the EU tax law.**
11. **Tax information exchange with other countries.**
12. **Concept and Functions of Tax System, Kinds of Taxes.**
13. **Value added tax (object, subject and rate of taxation)**
14. **Harmonisation of VAT.**
15. **Harmonisation of excise duty.**
16. **Tax on rising capital.**
17. **The merger directive.**
18. **The Parent-Subsidiary Directive**
19. **The Interest and Royalties Directive.**
20. **The Savings Directive.**

21. **The nature of customs duty.**
22. **Legal principles of the operation of the European Central Bank and the central banks of the EU Member States .**
23. **Activity of the European System of Central Banks.**
24. **Organisation of the European System of Central Banks.**
25. **The European System of Financial Supervision.**
26. **Macroprudential Supervision in the EU.**
27. **The European Financial Safety Net.**
28. **European Banking Union.**
29. **Single Supervisory Mechanism.**
30. **Single Resolution Mechanism.**