



**LUND**  
UNIVERSITY

School of Economics and Management

**HARN55, The Fundamentals of European and International  
Taxation - Indirect Taxation, 7.5 credits**  
*EU-skatteätt och internationell indirekt beskattning, 7,5  
högskolepoäng*  
Second Cycle / Avancerad nivå

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### Details of approval

The syllabus was approved by The Board of the Department of Business Law on 2019-11-13 and was last revised on 2022-06-08. The revised syllabus applies from 2022-08-29, autumn semester 2022.

### General Information

The course on the Fundamentals of European and International Taxation – Indirect Taxation is an advanced course dealing with the sources of law and on the structure of indirect tax systems in force mainly in the European Union’s member states in a comparative perspective.

The course is compulsory for the students achieving a Master of European and International Tax Law. It may also be studied as a single subject course.

*Language of instruction:* English

*Main field of studies*

European and International Tax Law

*Depth of study relative to the degree requirements*

A1N, Second cycle, has only first-cycle course/s as entry requirements

### Learning outcomes

The course builds on the introduction course in European and international trade and tax law and aims at providing students with knowledge in breadth of the fundamental elements of European and international taxation with a special focus on Value Added Tax, excise duties and customs. The course deals with topics such as general features of indirect tax systems, sources and remedies, general principles applied in European and international tax law and methods of interpretation as applied in operations and transactions involving indirect taxes.

A passing grade on the course will be awarded to students who:

### **Knowledge and understanding**

- acquire knowledge on the fundamental elements underlying EU and international indirect tax law, more specifically of cross border dimension; and
- show understanding of the EU law principles on the interaction between domestic, international and European sources of law, as applied on real life tax situations.

### **Competence and skills**

- perform critical and personal analyses of problem-based issues, and understand issues relevant to international indirect tax planning, or issues arising from deficient implementation of European Union rules;
- demonstrate a good command of legal remedies available to taxpayers before the Court of Justice of the European Union, communicate conclusions to specialists and non-specialists; and
- apply general principles, theories, and analyses to practical cases.

### **Judgement and approach**

- perform limited independent research and take responsibility for the development of their own knowledge in an objective, but critical manner; and
- learn to rely on their knowledge of European Union law when analyzing and solving practical and theoretical issues through the preparation and presentation of the case-studies but also through the written assessment.

### **Course content**

This course addresses the sources of law applicable to indirect taxation, primarily in the EU. The course deals with a presentation of the general principles of European Union law and a study of the sources of law as well as general features of indirect tax systems.

### **Course design**

Teaching is structured in lectures and seminars, where students' participation is compulsory.

### **Assessment**

Examination is in the form of students' submissions in the seminars and a written exam or an individual paper. Grading is based on the student's participation in the seminars and written assignments including the exam or paper, of which the written submissions are most important.

In order to pass, students are required to meet the 80% active attendance requirement in the lectures and also 80% in the seminars.

The total number of occasions that a student is allowed to complete the examination for the approved result on the course is limited to five occasions, three directly in

connection with the course in question.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

*Subcourses that are part of this course can be found in an appendix at the end of this document.*

## Grades

Marking scale: Fail, E, D, C, B, A.

At the School of Economics and Management grades are awarded in accordance with a criterion-based grading scale A-U. Students have to receive a grade of E or higher in order to pass the course.

A (Excellent) A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

B (Very good) A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

C (Good) The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

D (Satisfactory) The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

E (Sufficient) The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

U (Fail) The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.

## Entry requirements

An undergraduate degree in Law including 15 ECTS credits in tax law or equivalent knowledge, or an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent) including 30 ECTS credits in tax law or equivalent knowledge.

A good command of English language, both spoken and written, equivalent to English 6 (advanced level) in the Swedish secondary system.

## Subcourses in HARN55, The Fundamentals of European and International Taxation - Indirect Taxation

Applies from H20

- 2001 Exam, 7,5 hp  
Grading scale: Fail, E, D, C, B, A
- 2002 Seminars, 0,0 hp  
Grading scale: Fail, Pass