

HARN59, European and International Taxation - Indirect Tax, 15 credits

*European and International Taxation - Indirect Tax, 15
höskolepoäng*
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by The Board of the Department of Business Law on 2011-06-16 and was last revised on 2019-05-15. The revised syllabus applies from 2019-09-02, autumn semester 2019.

General Information

This course is an advanced course on European and International Taxation applied to indirect taxation. It is an optional course within the Master's Programme in European and International Tax Law. It may also be studied as a single subject course.

Language of instruction: English

Main field of studies

Business Law

Depth of study relative to the degree requirements

A1F, Second cycle, has second-cycle course/s as entry requirements

Learning outcomes

The overall goal of the course is to provide students with breadth and depth in key value added tax, VAT, concepts as well as central principles governing Excises and Customs regulations and the interaction between these indirect tax systems.

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

Knowledge and understanding

- Show an in depth knowledge of key VAT concepts and principles.
- Show an understanding of the issues arising when the indirect tax systems interact.

- Critically assess reports and scientific literature related to European Indirect Tax Law.
- Carry out investigations and analyses of European Indirect Tax Law with support of case law studies.

Competence and skills

- Apply European Indirect Tax Law to, and perform personal analyses of real life economic situations put into the perspective of indirect tax principles.
- Demonstrate the skills required to participate in research and development works or to work independently in other advanced contexts.
- Demonstrate an ability to work individually as well as in groups with students from different cultures in order to solve practical problems.
- Demonstrate skills in understanding the interaction between the various European Indirect Tax Systems.

Assessment is made both orally and in writing.

Judgement and approach

- Be able to make judgments as well as reflect on social and ethical issues raised in indirect taxation.
- Perform independent investigation in an objective and critical manner and take full responsibility for the development of their own knowledge.

Course content

This course focuses on European Law and key VAT concepts, central principles governing movement of excise goods and treatment for customs purposes, and the interaction between the VAT-, excises and customs systems.

This course addresses:

- Key VAT concepts, as clarified in the case law of the European Court of Justice, and put into the perspective of comparative law (other VAT systems) legal reports, the work of the European Commission and the OECD, as well as scholarly research.
- Principles governing Indirect Taxation and their application in real life situations.
- The movement of excise goods, both from an excise and an excise/VAT perspective.
- Customs treatments, both from a customs and an excise/VAT perspective.

Course design

Teaching is structured in lectures, case studies and seminars, where students' participation in the learning activities is compulsory.

Assessment

Examination is in the form of students' submissions at the seminars and written assignments.

In assessing the final grades, weight will be placed on the active participation in the seminars (25%) and the written assignments (75%).

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

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 a 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.

To pass the course, the students must have been awarded the grade of E or higher.

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

a) 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.

b) A good command of English language both spoken and written, equivalent to English course B (advanced level) in the Swedish secondary system. Equivalence assessment will be made according to national guidelines.

In addition students achieving a Master European and International Tax Law must have passed the examinations of the first semester of the Master's Programme in European and International Tax Law (HARN56 The Fundamentals of European and International Taxation - Indirect Taxation and HARN57 The Fundamentals of European

and International Taxation - Direct Taxation, equivalent to 30 credits).

Further information

This curriculum comes into effect academic year 2019/2020 and is applicable to students from that academic year and later.

When the syllabus is discontinued, students have the right to be examined according to this syllabus once per semester during a transition period of three semesters.

Subcourses in HARN59, European and International Taxation - Indirect Tax

Applies from H11

- 1101 Paper, 15,0 hp
Grading scale: Fail, E, D, C, B, A
- 1102 Seminars, 0,0 hp
Grading scale: Fail, Pass