



Faculty of Law

JUDN15, European and International Tax Law - Direct Tax, 15 credits

*European and International Tax Law - Direct Tax, 15
höskolepoäng*
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by Faculty of Law Board of education at undergraduate and postgraduate levels on 2011-09-07 and was last revised on 2019-12-03. The revised syllabus applies from 2019-12-03, spring semester 2020.

General Information

This course is an advanced course on European and International Taxation applied to direct taxation. It is an optional course within the Master's programme in European and International Tax Law. The course is also open, as an optional course, for students within the programme leading to a Swedish professional law degree, and for students accepted within the framework of an international exchange programme with the Faculty of Law.

Language of instruction: English

Lectures and course materials are in English.

Main field of studies

Tax 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 central areas of income taxes. This course deals with the specific problems arising from the legal pluralism and collision of several tax sovereignties in the field of income taxes.

Knowledge and understanding

To pass the examination, the student shall:

- demonstrate deep understanding of knowledge on the interaction of national, European Union and international sources of tax law applicable to global economic activities in the field of income tax
- critically assess reports and research literature related to EU integration in the field of direct taxes
- carry out international tax planning analyses.

Competence and skills

To pass the examination the students shall:

- perform personal analyses of problem-based issues, assessed both in oral and written form
- demonstrate the skills required to participate in research and development work 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 as well as to manage a more extensive project
- demonstrate skills in understanding international tax planning.

Judgement and approach

Students shall be able to make judgments as well as reflect on social and ethical issues raised in international taxation. Students shall, simultaneously, perform independent investigation in an objective and critical manner and take full responsibility for the development of their own knowledge.

To pass the examination, the students shall be able to consider and discuss social and ethical responsibilities within the tax law area and make personal judgments based on these reflections.

Course content

The main focus of the course will be on issues raised in the field of direct taxes for individuals and companies, in cross-border operations and transactions.

This course addresses the underlying issues for cross-border establishment from a functional perspective and is structured around the central themes as follows:

- Expatriate Taxation: this theme covers studies of cross-border staff transfers for individual income tax purposes, with a special focus on payroll taxes, free movement of workers, employer's responsibility and planning of contractors' activity.
- Cross-border Direct Investment: this section covers the choice of establishment form (subsidiary/permanent establishment/group of companies), the freedom of establishment, the tax treatment of licensing, leasing and franchising.
- Cross-border Indirect Investment: this theme addresses issues linked to supply chain management and intellectual property management and the planning of manufacturing, distribution and retail functions in a multinational enterprise.
- Financial Structure: this section deals with group financing and the choice between debt and equity from a tax law perspective, as well as the consequences from an EU tax law viewpoint, and the use of hybrid entities in the financing of international groups.
- Corporate Structure: this theme covers issues linked to the differences between the apportionment or unitary taxation methods, and addresses the CCCTB

project, and restructuring issues within MNEs such as mergers and exits.

- Tax Law, Civil Law and Abuse: this section addresses issues covering the general anti-abuse rules (GAAR) and the sanction systems from a comparative perspective in an EU and human rights context through case law studies.
- The examination trains students to individually draft a longer paper on a specific theme chosen in collaboration with the course's teachers.

Course design

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

Assessment

Examination is in the form of students' submissions in the seminars and a written paper. In assessing the final grades, emphasis will be placed on active participation in the seminars (25%) and the written paper (75%). In order to pass, students are required to fulfil 80% attendance at the lectures.

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, Pass, Pass with credit, Pass with distinction.

All grading criteria rest on the baseline set up for the grade B. Criteria for the grade BA are additional to those for the grade B. Criteria for the grade AB are additional to those for the grade BA. Each grading criterion consists of a qualitative and a quantitative dimension. To be awarded a specific grade, the grading criterion must be satisfied in its qualitative as well as its quantitative dimension.

Grading criteria are applied to the dimensions listed as "learning outcomes" in this syllabus. By way of example, an AB would presuppose that the student's examination reflects their mastery with regard to knowledge and understanding, competence and skills and judgement and approach as laid down in the syllabus.

B – Pass

The result satisfies the minimum requirements with regard to the following aspects: theoretical depth, practical relevance, analytical ability and independent thought, but not more.

BA – Pass with credit

The result is a good standard with regard to the above-mentioned aspects.

AB – Pass with distinction

A very good result with regard to the above-mentioned aspects.

Entry requirements

The requirement for the course is one of the following:

- 1) Passed examination in the courses General Business Taxation (JUDN09) and International Taxation (JUDN18), or
- 2) Passed examination in the course The Fundamentals of European and International Taxation - Direct Taxation (JUDN22)

Further information

The University views plagiarism as a very serious academic offence, and will take disciplinary actions against students for any kind of attempted malpractice in connection with examinations and assessments. The penalty that may be imposed for this, and other unfair practice in examinations or assessments, includes suspension from the University.

Subcourses in JUDN15, European and International Tax Law - Direct Tax

Applies from V12

- 1101 Paper, 15,0 hp
Grading scale: Fail, Pass, Pass with credit, Pass with distinction
- 1102 Seminars, 0,0 hp
Grading scale: Fail, Pass