

## **JUDN16, European and International Tax Law - Indirect Tax, 15 credits**

*European and International Tax Law - Indirect Tax, 15  
högskolepoäng*  
Second Cycle / Avancerad nivå

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### **Details of approval**

The syllabus is an old version, approved by Faculty of Law Board of education at undergraduate and postgraduate levels on 2011-09-07 and was valid from 2011-11-07, spring semester 2012.

### **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 scheduled to require 10 weeks of full time studies.

Lectures and course materials are in English.

#### *Main field of studies*

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Tax Law

Tax Law

#### *Depth of study relative to the degree requirements*

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

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

#### *Understanding and knowledge*

To pass the examination the student shall:

- 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

### *Skills and abilities*

To pass the examination the student shall:

- 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.

### *Values and attitudes*

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

## **Course content**

### *Overall structure and 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.

The course addresses:

- Key VAT concepts, as clarified in the case law of the European Court of Justice, and put into the perspectives 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 a excise/VAT perspective,
- Customs treatments, both from a customs and excise/VAT perspective,

## **Course design**

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

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.

## **Assessment**

*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.  
Students have to receive a grade of B or higher in order to pass the course.

AB - Pass with distinction

A very good result with regard to the following aspects theoretical depth, practical relevance, analytical ability and independent thought.

Ba - Pass with credit

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

B - Pass

The result satisfies the minimum requirements with regard to the above mentioned aspects, but not more.

U - Fail

The result does not meet the minimum requirements with regard to the above mentioned aspects.

## **Entry requirements**

Students recruited within the Master's Programme in European and International Tax Law qualify automatically for this course.

For students studying for the professional degree Master of Laws: prerequisites stated in the Curriculum for the Law Study programme.

For international exchange students and students on the Master's programme in European Business Law: relevant undergraduate studies corresponding to three years at a university level, including 15 ECTS credits in tax law or equivalent knowledge.

A prerequisite is that the students have passed the examination of the course Fundamentals of European and International taxation I (JUDN13) and followed the course Fundamentals of European and International Taxation II (JUDN14).

## **Further information**

The course is also open, as an optional course, for students within the programme leading to a Swedish professional law degree, for students within the Master's program in European Business Law, and for students accepted within the framework of an international exchange programme with the Faculty of Law.

### *Note*

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 JUDN16, European and International Tax Law - Indirect 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