



Ekonomihögskolan

## **HARN55, EU-skatterätt och internationell indirekt beskattning, 7,5 högskolepoäng**

*The Fundamentals of European and International Taxation - Indirect Taxation, 7.5 credits*

**Avancerad nivå / Second Cycle**

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### **Fastställande**

Kursplanen är en historisk, äldre version, faställd av Institutionsstyrelsen vid Institutionen för handelsrätt 2019-11-13 och gällde från och med 2020-08-30, höstterminen 2020.

### **Allmänna uppgifter**

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

#### *Huvudområde*

Europeisk och internationell skatterätt

#### *Fördjupning*

A1N, Avancerad nivå, har endast kurs/er på grundnivå som förkunskapskrav

### **Kursens mål**

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:

### **Kunskap och förståelse**

- acquire knowledge on the fundamental elements underlying EU and International indirect tax law, more specifically of cross border dimension,
- 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

### **Färdighet och förmåga**

- 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,
- apply general principles, theories, and analyses to practical cases

### **Värderingsförmåga och förhållningssätt**

- perform limited independent research and take responsibility for the development of their own knowledge in an objective, but critical manner,
- 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

### **Kursens innehåll**

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.

### **Kursens genomförande**

Teaching is structured in lectures and seminars, where students' participation is compulsory. In order to pass, students are required to meet the 80% active attendance requirement in the lectures and in the seminars.

### **Kursens examination**

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.

The number of occasions that a student is allowed to complete the examination for the approved result on the course is limited to five occasions.

Om så krävs för att en student med varaktig funktionsnedsättning ska ges ett likvärdigt examinationsalternativ jämfört med en student utan funktionsnedsättning, så kan examinator efter samråd med universitetets avdelning för pedagogiskt stöd fatta beslut om alternativ examinationsform för berörd student.

## Betyg

Betygsskalan omfattar betygsgraderna Underkänt, 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.

## Förkunskapskrav

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 6 (advanced level) in the Swedish secondary system.