



LUND
UNIVERSITY

Faculty of Law

JUDN22, The Fundamentals of European and International Taxation - Direct Taxation, 15 credits

*The Fundamentals of European and International Taxation -
Direct Taxation, 15 högskolepoäng*
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by Faculty of Law Board of education at undergraduate and postgraduate levels on 2019-05-08 to be valid from 2019-05-08, autumn semester 2019.

General Information

The course The Fundamentals of European and International Taxation - Direct Taxation is an elective course within the programme leading to a Swedish Law degree and in the Master's programme in European Business Law. The course is also open to international students participating in exchange programmes with the Faculty of Law.

Language of instruction: English

Main field of studies

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 aims at providing students with in depth knowledge of the fundamental elements of European and international taxation ranging from the structure and function of tax systems to double tax treaties and fundamental freedoms of European Union law applied to operations and transactions involving direct taxes.

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

Knowledge and understanding

- Show understanding of the EU law principles and rules as applied in international situations
- Demonstrate an understanding of the role of theories, for example public finance theory, in tax analysis
- Demonstrate an ability to relate knowledge within the European and international tax law area to cross-border transactions and multinational undertakings' practices,

Competence and skills

- Perform high level critical and personal analyses of problem-based issues, and understand issues relevant to international tax planning, or issues arising from deficient implementation of European Union rules
- Demonstrate an ability to systematically and critically integrate knowledge and to analyse, assess and deal with complex phenomena, issues and situations, even when limited information is available
- Critically assess research reports and scientific literature related to EU integration
- Demonstrate an ability to clearly present and discuss their conclusions and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing, in national and international contexts
- Communicate conclusions to specialists and non-specialists
- Apply general principles, theories and analyses to practical cases.

Judgement and approach

- Perform independent research and take full responsibility for the development of their own knowledge in an objective, but critical manner
- Consider and be able to discuss social and ethical responsibilities within a tax law environment and make personal judgments based on these reflections
- 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 individual and Company taxation and more specifically those applicable to cross-border establishment and transactions. The course addresses issues such as for example the Internal market's integration theories underlying tax law issues, as well as the access to Treaty freedoms or State aid prohibition and issues related to double tax treaties.

Course design

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.

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.

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.

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 reflect her or his mastery with regard to knowledge and understanding, skills and abilities and values and attitudes as laid down in the syllabus.

AB - Pass with distinction

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

BA - Pass with credit

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

B - Pass

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

Entry requirements

Students on the Swedish Master of Laws programme must have passed terms 1-4 of the programme and 30 credits from terms 5-6. Students on the Master's programme in European Business Law must have passed 30 credits from terms 1-2, and have previous courses in tax law of 15 ECTS credits, or equivalent knowledge. Exchange students must have passed at least two and a half years of law school studies, including 15 ECTS credits in tax law or equivalent knowledge.

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 JUDN22, The Fundamentals of European and International
Taxation - Direct Taxation

Applies from H19

1901 The Fundamentals of European and International Taxation - DT, 15,0 hp
Grading scale: Fail, Pass, Pass with credit, Pass with distinction