



LUND
UNIVERSITY

Faculty of Law

JUDN25, The Fundamentals of European and International Taxation - Indirect Taxation, 7.5 credits

The Fundamentals of European and International Taxation - Indirect Taxation, 7,5 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 2020-09-09 to be valid from 2020-09-09, autumn semester 2020.

General Information

The course The Fundamentals of European and International Taxation - Indirect Taxation is an elective course within the programme leading to a Swedish Professional Law degree and who follow the Master's programme in European and International Trade and Tax Law in their second-cycle studies.

Language of instruction: English

Learning outcomes

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 indirect taxation with a special focus on Value Added Tax. 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, methods of interpretation as applied in operations and transactions involving indirect taxes, as well as central VAT concepts.

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

Knowledge and understanding

- 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.

Competence and skills

- are able to 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
- are able to demonstrate a good command of legal remedies available to taxpayers before the Court of Justice of the European Union, and communicate conclusions to specialists and non-specialists
- are able to apply general principles, theories, and analyses to practical cases.

Judgement and approach

- are able to 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 casestudies but also through the written assessment.

Course content

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.

Course design

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

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.

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

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.

AB - Pass with distinction

A distinguished result that is very good 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 is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Entry requirements

Students on the Swedish Professional Law degree programme should have completed courses equivalent to 150 credits within semesters 1-6.

Further information

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.

Subcourses in JUDN25, The Fundamentals of European and International
Taxation - Indirect Taxation

Applies from H20

2001 The Fundamentals of European and International Taxation - In, 7,5 hp
Grading scale: Fail, Pass, Pass with credit, Pass with distinction