



**LUND**  
UNIVERSITY

School of Economics and Management

## **HARN47, Specialised Course in European and International Taxation, 15 credits**

*Specialised Course in European and International Taxation, 15  
högskolepoäng*  
Second Cycle / Avancerad nivå

---

### **Details of approval**

The syllabus was approved by The Board of the Department of Business Law on 2022-09-14 to be valid from 2023-08-28, spring semester 2024.

### **General Information**

This course is an advanced course on European and International Taxation. It is an optional course within the Master's Programme in European and International Tax Law. It may also be studied as a single subject course.

*Language of instruction:* English

*Main field of studies*

Business 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 or of indirect taxes. This course deals with the specific problems arising from the legal pluralism and collision of several tax sovereignties.

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

### **Knowledge and understanding**

For direct taxation:

- Show 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 scientific literature related to EU integration in the field of direct taxes.
- Carry out international tax planning analyses.

For indirect taxation:

- 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.

### **Competence and skills**

- Perform personal analyses of problem-based issues, assessed both in oral and written form.
- 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 as well as to manage a more extensive project.
- Demonstrate skills in understanding international tax planning.

### **Judgement and approach**

- Be able to make judgments as well as reflect on social and ethical issues raised in international taxation
- Perform independent investigation and take full responsibility for the development of their own knowledge in an objective, but critical manner.
- Be able to consider and discuss social and ethical responsibilities within tax law area and make personal judgements based on these reflections.

### **Course content**

This specialised course deals, in respect of direct taxes, with among others:

- Cross-border Direct Investment: 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: issues linked to supply chain management and intellectual property management and the planning of manufacturing, distribution and retail functions in a multi national enterprise.
- Financial Structure: group financing and the consequences from an EU tax law viewpoint
- Corporate Structure: differences between the apportionment or unitary taxation methods, and addresses the CCCTB Project, the OECD inclusive framework, the restructuring issues within MNEs such as mergers and exits.

Alternatively, this specialised course deals, in respect of indirect taxes, with:

- Key VAT concepts, as clarified in the case law of the European Court of Justice, are put into the perspective of comparative law (other VAT systems) legal reports, the work of the European Commission and the OECD.
- Principles governing Indirect Taxation and their application in real life situations.
- The movement of excise goods, both from an excise and an excise/VAT

perspective.

- Customs treatments, both from a customs and an excise/VAT perspective.

## Course design

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

## Assessment

Examination is in the form of students' submission in the seminars and a written paper. In assessing the final grades, weight will be placed on the active participation in the seminars (25%) and the written paper (75%). In order to pass, students are required to meet 80% active attendance requirement in the lectures and also 80% in the seminars. 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.*

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, 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.

## Entry requirements

- 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 course B (advanced level) in the Swedish secondary system. Equivalence assessment will be made according to national guidelines.

In addition, students achieving a Master's degree in European and International Tax Law must have passed the examinations of the first semester of the Master's Programme in European and International Trade and Tax Law (Tax Law track), equivalent to 30 credits.

## Further information

This curriculum comes into effect academic year 2023/2024 and is applicable to students from that academic year and later.

When the syllabus is discontinued, students have the right to be examined according to this syllabus once per semester during a transition period of three semesters.

## Subcourses in HARN47, Specialised Course in European and International Taxation

Applies from V24

- 2401 Paper, 15,0 hp  
Grading scale: Fail, E, D, C, B, A
- 2402 Seminars, 0,0 hp  
Grading scale: Fail, Pass