



School of Economics and Management

## **HARN50, Introduction to European and International Trade and Tax Law, 7.5 credits**

*Introduktion till europeisk och internationell handels-och skatterätt,  
7,5 högskolepoäng  
Second Cycle / Avancerad nivå*

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### **Details of approval**

The syllabus is an old version, approved by The Board of the Department of Business Law on 2019-11-13 and was last revised on 2019-11-13. . The revised syllabus applied from 2020-08-30. , autumn semester 2020.

### **General Information**

The course Introduction to European and International Trade and Tax Law is an advanced course which provides the students with an overview of the area and the relevant sources of law.

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

*Language of instruction:* English

#### *Main field of studies*

European and International Tax Law

European and International Trade Law

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

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

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### **Learning outcomes**

The students will be trained as reflective practitioners in taking an active part in developing a sustainable society building on innovative thinking. This course will particularly enable the students to adopt informed decisions regarding legal aspects of international business and be able to convert regulatory constraints into opportunities. It aims at providing students with knowledge in European and international trade and tax law with a special focus on EU law. The course deals with topics such as constitutional foundations of EU law, the EU internal market, Value Added Tax, Excise duties and Customs, EU commercial policy and the WTO.

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

### **Knowledge and understanding**

- demonstrate understanding and knowledge of the constitutional foundations of EU law and the EU internal market;
- demonstrate knowledge on the fundamental elements underlying European and international trade and tax law; and
- demonstrate understanding of relationship between sources of law on international, EU and national level in the fields of trade and tax law.

### **Competence and skills**

- demonstrate an ability to apply the law in the field of European and international trade and tax law;
- demonstrate an ability to independently identify and analyse problems related to European and international trade and tax law; and
- demonstrate an ability to work individually as well as in groups with students from different cultures in order to solve practical problems.

### **Judgement and approach**

- demonstrate an ability to make assessments in the fields of trade and tax law, taking into account relevant scientific, social and ethical aspects; and
- demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

### **Course content**

Contemporary international trade law involves multiple fields of law, which affect all aspects of business. Important areas are for instance the law governing business contracts and operations, requirements stemming from competition regulation, the protection of intellectual property rights and the law on taxes and duties as regards cross border related issues. Important law- and policymakers in these fields are inter alia the European union (EU), the Organisation for Economic Co-operation and Development (OECD) and the World Trade Organization (WTO).

In the introduction course to European and international trade and tax law, students are introduced to this broad field of international regulation. The purpose of the course is to give an overview of trade regulations in the world and discuss relevant legal sources in international trade and taxation when it comes to cross-border transactions. The course will also cover the general features of indirect tax systems.

Particular focus is on EU law, the EU legal method and the EU internal market. Other international organisations are also studied such as WTO and OECD and the students will study the interaction between these international regulations.

### **Course design**

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

## Assessment

The course requires active participation from the students during lectures, seminars and group works. It also requires individual preparation (self-study).

Examination is based on individual as well as group performance. The exam is an individual written exam. Group performances and other individual performances are case solving activities and can include written short assignment/s and/or oral presentation/s.

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 can try 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, 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.

## Entry requirements

An undergraduate degree in Law or an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent), including 15 ECTS credits in Law or equivalent knowledge.

A good command of English language, both spoken and written, equivalent to English 6 (advanced level) in the Swedish secondary system.

## Subcourses in HARN50, Introduction to European and International Trade and Tax Law

Applies from H20

- 2001 Exam, 7,5 hp  
Grading scale: Fail, E, D, C, B, A
- 2002 Seminars, 0,0 hp  
Grading scale: Fail, Pass