



LUND
UNIVERSITY

School of Economics and Management

HARN57, The Fundamentals of European and International Taxation - Direct Taxation, 15 credits

*EU-skatterätt och internationell direkt beskattning, 15
högskolepoäng*

Second Cycle / Avancerad nivå

Details of approval

The syllabus is an old version, approved by The Board of the Department of Business Law on 2019-02-06 and was valid from 2019-08-28, autumn semester 2019.

General Information

The course on the Fundamentals of European and International Taxation – Direct taxation is an advanced course on the sources of law and on the structure of 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.

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 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, 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 a 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

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.

Further information

This curriculum comes into effect academic year 2019 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 HARN57, The Fundamentals of European and International Taxation - Direct Taxation

Applies from H19

- 1901 Exam, 15,0 hp
Grading scale: Fail, E, D, C, B, A
- 1902 Seminars, 0,0 hp
Grading scale: Fail, Pass