



**LUND**  
UNIVERSITY

School of Economics and Management

## **HARN58, European and International Taxation - Direct Tax, 15 credits**

*European and International Taxation - Direct Tax, 15  
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 2011-06-16 and was valid from 2011-09-05, autumn semester 2011.

### **General Information**

This course is an advanced course on European and International Taxation applied to direct 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.

*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. This course deals with the specific problems arising from the legal pluralism and collision of several tax sovereignties in the field of income taxes.

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

#### **Knowledge and understanding**

- 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.

### **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 judgments based on these reflections.

### **Course content**

The main focus of the course will be on issues raised in the field of direct taxes for individuals and companies, in cross-border operations and transactions.

The course addresses the underlying issues for cross-border establishment in a functional perspective and is structured around the central themes as follows.

- Expatriate taxation: this theme covers studies of cross-border staff transfers for individual income tax purposes, with a special focus on payroll taxes, free movement of workers, employer's responsibility and planning of contractors' activity.
- Cross-border Direct Investment: this section covers 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: this theme addresses 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: this section deals with group financing and the choice between debt and equity from a tax law perspective, as well as the consequences from an EU tax law viewpoint, and the use of hybrid entities in the financing of international groups.
- Corporate Structure: this theme covers issues linked to the differences between the apportionment or unitary taxation methods, and addresses the CCCTB Project, the restructuring issues within MNEs such as mergers and exits.
- Tax law, civil law and abuse: this section addresses issues covering the general anti-abuse rules (GAAR) and the sanction systems in comparative perspective in an EU and Human rights perspective through case law studies.
- The examination trains students to individually draft a longer paper on a specific theme chosen in collaboration with the course's teachers.

## Course design

Teaching is structured in lectures and seminars, where students' participation in the seminars 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% attendance in the lectures.

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 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 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.

To pass the course, the students must have been awarded the grade of E or higher.

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.

In addition students achieving a Master in European and International Tax Law must have passed the examinations of the first semester of the Master's Programme in European and International Tax Law (HARN48 and HARN49, The Fundamentals of European and International Taxation I and II, equivalent to 30 credits.

### **Further information**

This curriculum comes into effect academic year 2012 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 HARN58, European and International Taxation - Direct Tax

Applies from H11

- 1101 Paper, 15,0 hp  
Grading scale: Fail, E, D, C, B, A
- 1102 Seminars, 0,0 hp  
Grading scale: Fail, Pass