



LUND
UNIVERSITY

School of Economics and Management

HARN60, Master Thesis in European and International Taxation, 15 credits

*Master Thesis 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 2011-06-16 and was last revised on 2019-05-15. The revised syllabus applies from 2019-09-02, autumn semester 2019.

General Information

The course Master Thesis in European and International Tax Law is a compulsory course for achieving a Master in European and International Tax Law and is given during the second term of the academic year.

The Master thesis shall be written in English. All mandatory lectures and/or seminars - including the seminar for the defence of the thesis - are held in English.

Main field of studies

Business Law

Depth of study relative to the degree requirements

A1E, Second cycle, contains degree project for Master of Arts/Master of Science (60 credits)

Learning outcomes

The purpose of the course is to enable the students - under the direction of a supervisor - to deepen their knowledge of a selected topic of European and/or International Taxation or comparative taxation through the composition of a thesis and participation in seminars. The course will, moreover, develop the students' aptitude in legal argumentation, the skill to conduct independent research and the ability to apply relevant legal methods to this field.

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

Knowledge and understanding

- In-depth knowledge of the particular subject chosen for the Master and good understanding of the subject's significance within the general context of European and International Tax Law
- In-depth knowledge of the scientific and methodological foundations of European and International Tax Law
- Good awareness of the current state of legal research and methodology in the discourse on EU law, and/or WTO and/or OECD principles and/or agreements, and/or in comparative tax law

Competence and skills

- Critically and systematically assess and integrate knowledge from different sources of law
- Independently, critically and creatively identify and formulate legal and/or public finance problems and to systematize arguments and to analyze, compare and evaluate theoretical and practical problems within the context of European and International Tax Law
- Plan and pursue qualified tasks within a given time frame

Judgement and approach

- Objective and critical attitude to legal writing and/or policies adopted in the field of European and International Tax Law
- A high-level, in depth understanding of the various aspects, societal and/or ethical, and/or economic, and/or legal, of the topic chosen

Course content

During the thesis course students carry on a research-based piece of work in the field of either direct or indirect European or International Tax Law.

Common instructions are given to all students admitted to the course in the form of seminars on general questions related to European and International Tax Law as well as methodology and practical skills, attendance of which is compulsory.

A supervisor is assigned to every student. The student has a right to individual supervision during the term he or she is registered for the first time for the course.

Course design

At the initiative of the student and after consultation with the supervisor and approval by the programme director, part of the research of the master thesis may be carried out within the framework of an internship at law firms, companies, national or international organs or non-governmental organizations.

Assessment

Examination is in the form of a public thesis defence seminar where the thesis is presented and defended. Each student must be an opponent at another thesis defence seminar. The thesis defence seminar and the opposition are compulsory elements of the examination.

The completed master thesis shall be submitted for publication and storage in both a printed version and in electronic form after the final examination.

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.

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 (HARN56 The Fundamentals of European and

International Taxation - Indirect Taxation and HARN57 The Fundamentals of European and International Taxation - Direct Taxation, equivalent to 30 credits) and HARN58 **or** HARN59 equivalent to 15 credits.

Further information

This curriculum comes into effect academic year 2019/2020 and is applicable to students from that academic year and later.

Subcourses in HARN60, Master Thesis in European and International Taxation

Applies from H11

- 1101 Master Thesis, 15,0 hp
Grading scale: Fail, E, D, C, B, A
- 1102 Thesis Defence Seminar, 0,0 hp
Grading scale: Fail, Pass