

## **JUDN14, The Fundamentals of European and International Taxation - Part II, 15 credits**

*The Fundamentals of European and International Taxation - Part  
II, 15 högskolepoäng*  
Second Cycle / Avancerad nivå

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### **Details of approval**

The syllabus was approved by Faculty of Law Board of education at undergraduate and postgraduate levels on 2011-09-07 to be valid from 2011-11-07, spring semester 2012.

### **General Information**

The course is compulsory for the students achieving a Master of European and International Taxation.

Lectures and course material are in English.

*Main field of studies*

Tax 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 knowledge in breadth and depth on the fundamental elements of European and International Taxation ranging from the structure and function of tax systems to the principles applicable in the field and methods of interpretation of Community law applied to operations and transactions involving taxes.

#### *Understanding and knowledge*

To pass the examination the student shall:

- Show understanding of the EU law principles as applied on real life tax situations.
- Demonstrate an understanding of the role of 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.

*Skills and abilities*

To pass the examination the student shall:

- Perform 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.

*Values and attitudes*

Students shall perform independent research and take full responsibility for the development of their own knowledge in an objective, but critical manner. Students shall also consider and be able to discuss social and ethical responsibilities within a tax law environment and make personal judgments based on these reflections. Students will learn to rely on their knowledge of Community law when analyzing and solving practical and theoretical issues through the preparation and presentation of the case-studies but also through the written examination.

**Course content***Overall structure and 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, both for direct and indirect taxation. The course addresses the methods of interpretation of EU law applied to taxation, the Internal Market's integration theories underlying tax law issues, as well as the access to Treaty freedoms and public finance. The course ends with a study of the mutual assistance and exchange of information available in the EU both for direct and indirect taxation.

**Course design**

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

**Assessment**

Examination is in the form of students' submission in the seminars and written papers.

In assessing the final grades, weight will be placed on the active participation in the seminars (25%) and written assignments (75%).

In order to pass, students are required to meet 80% attendance in the lectures and exercises.

*Subcourses that are part of this course can be found in an appendix at the end of this document.*

## **Grades**

Marking scale: Fail, Pass, Pass with credit, Pass with distinction.

Students have to receive a grade of B or higher in order to pass the course.

AB - Pass with distinction

A very good result with regard to the following aspects theoretical depth, practical relevance, analytical ability and independent thought.

Ba - Pass with credit

The result is a good standard with regard to the above mentioned

B - Pass

The result satisfies the minimum requirements with regard to the above mentioned aspects, but not more.

U - Fail

The result does not meet the minimum requirements with regard to the above mentioned aspects.

## **Entry requirements**

Students recruited within the Master's Programme in European and International Tax Law qualify automatically for this course.

For students studying for the professional degree Master of Laws: prerequisites stated in the Curriculum for the Law Study programme.

For international exchange students and students on the Master's programme in European Business Law: relevant undergraduate studies corresponding to three years at a university level, including 15 ECTS credits in tax law or equivalent knowledge.

A prerequisite is that the students have followed the course The Fundamentals of European and International Taxation Part I (JUDN13).

## Further information

The course on the Fundamentals of European and International 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. The course is also open, as an optional course, for students within the programme leading to a Swedish professional law degree, for students within the Master's program in European Business Law, and for students accepted within the framework of an international exchange programme with the Faculty of Law.

The course is scheduled to require 10 weeks of full time studies.

### *Note*

The University views plagiarism as a very serious academic offence, and will take disciplinary actions against students for any kind of attempted malpractice in connection with examinations and assessments. The penalty that may be imposed for this, and other unfair practice in examinations or assessments, includes suspension from the University.

## Subcourses in JUDN14, The Fundamentals of European and International Taxation - Part II

Applies from H11

1101 Fundamentals of European and International Taxation II, 15,0 hp  
Grading scale: Fail, Pass, Pass with credit, Pass with distinction