

## **JUDN15, European and International Tax Law - Direct Tax, 15 credits**

*European and International Tax Law - Direct Tax, 15  
högskolepoäng*  
Second Cycle / Avancerad nivå

---

### **Details of approval**

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

### **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.

Lectures and course materials are in English.

#### *Main field of studies*

Tax Law

European Business Law

Tax Law

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

A1F, Second cycle, has second-cycle course/s as entry requirements

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

#### *Understanding and Knowledge*

To pass the examination, the student shall:

- 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

### *Skills and ability*

To pass the examination the students shall:

- 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.

### *Values and attitude*

As a matter of *attitude* students shall be able to make judgments as well as reflect on social and ethical issues raised in international taxation. Students shall simultaneously perform independent investigation and take full responsibility for the development of their own knowledge in an objective, but critical manner.

To pass the examination the students shall be able to consider and discuss social and ethical responsibilities within tax law area and make personal judgments based on these reflections.

## **Course content**

### *Overall structure and 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.

This 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.

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.

## Assessment

*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 passed the examination of the course Fundamentals of European and International taxation I (JUDN13) and followed the course Fundamentals of European and International Taxation II (JUDN14).

## **Further information**

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 JUDN15, European and International Tax Law - Direct Tax

Applies from V12

- 1101 Paper, 15,0 hp  
Grading scale: Fail, Pass, Pass with credit, Pass with distinction
- 1102 Seminars, 0,0 hp  
Grading scale: Fail, Pass