

JUDN16, European and International Tax Law - Indirect Tax, 15 credits

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

Details of approval

The syllabus was approved by Faculty of Law Board of education at undergraduate and postgraduate levels on 2011-09-07 and was last revised on 2019-12-03. The revised syllabus applies from 2019-12-03, spring semester 2020.

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. The course is also open, as an optional course, for students within the programme leading to a Swedish professional law degree, and for students accepted within the framework of an international exchange programme with the Faculty of Law.

Language of instruction: English
Lectures and course materials 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 overall goal of the course is to provide students with breadth and depth in key value added tax (VAT) concepts as well as central principles governing excises and customs regulations and the interaction between these indirect tax systems.

Knowledge and understanding

To pass the examination, the student shall:

- demonstrate an in-depth knowledge of key VAT concepts and principles
- demonstrate an understanding of the issues arising when the indirect tax systems interact
- critically assess reports and research literature related to European indirect tax law
- carry out investigations and analyses of European indirect tax law with support of case law studies.

Competence and skills

To pass the examination the students shall:

- apply European indirect tax law to, and perform personal analyses of, real life economic situations put into the perspective of indirect tax principles
- demonstrate the skills required to participate in research and development work 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
- demonstrate skills in understanding the interaction between the various European indirect tax systems.

Judgement and approach

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

Course content

This course focuses on European law and key VAT concepts, central principles governing movement of excise goods and treatment for customs purposes, and the interaction between the VAT, excises and customs systems.

This course addresses:

- key VAT concepts, as clarified in the case law of the European Court of Justice, considered from the perspectives of comparative law (other VAT systems), legal reports, the work of the European Commission and the OECD, as well as scholarly research
- principles governing indirect taxation and their application in real life situations
- the movement of excise goods, both from an excise and an excise/VAT perspective
- customs treatments, both from a customs and excise/VAT perspective.

Course design

Teaching is structured in lectures, case studies and seminars, where students' participation in the learning activities is compulsory.

Assessment

Examination is in the form of students' submissions at the seminars and written assignments.

In assessing the final grades, emphasis will be placed on active participation in the seminars (25%) and the written assignments (75%). In order to pass, students are required to fulfil 80% attendance at the lectures, seminars and exercises.

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, Pass, Pass with credit, Pass with distinction.

B – Pass

The result satisfies the minimum requirements with regard to the following aspects: theoretical depth, practical relevance, analytical ability and independent thought, but not more.

BA – Pass with credit

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

AB - Pass with distinction

A very good result with regard to the above-mentioned aspects.

Entry requirements

The requirement for the course is one of the following:

- 1) Passed examination in the courses The Fundamentals of European and International Taxation - Indirect Taxation (JUDN21) and General Business Taxation (JUDN09), or
- 2) Passed examination in the courses The Fundamentals of European and International Taxation - Indirect Taxation (JUDN21) and The Fundamentals of European and International Taxation - Direct Taxation (JUDN22)

Further information

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 JUDN16, European and International Tax Law - Indirect 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