

## **JUDN17, Master Thesis in European and International Tax Law, 15 credits**

*Master Thesis in European and International Tax Law, 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 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 course is scheduled to require 10 weeks of full studies.

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. 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 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.

### *Understanding and knowledge*

To pass the examination the student shall show:

- In-depth knowledge of the particular subject chosen for the Master thesis 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.

### *Skills and abilities*

To pass the examination the student shall show ability to:

- 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.

### *Values and attitudes*

To pass the examination, students shall demonstrate in their thesis:

- 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**

### *Overall structure and 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.

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.

## **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 and II (JUDN13 and JUDN14) and European and International Taxation Direct Tax (JUDN15) European and International Taxation Indirect Tax (JUDN16).

## 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.

### *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 JUDN17, Master Thesis in European and International Tax Law

Applies from V12

- 1101 Master Thesis, 15,0 hp  
Grading scale: Fail, Pass, Pass with credit, Pass with distinction
- 1102 Thesis Defence Seminar, 0,0 hp  
Grading scale: Fail, Pass