

JUDN21, The Fundamentals of European and International Taxation - Indirect Taxation, 15 credits

*The Fundamentals of European and International Taxation -
Indirect Taxation, 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 2019-05-08 to be valid from 2019-05-08, autumn semester 2019.

General Information

The course The Fundamentals of European and International Taxation - Indirect Taxation is an elective course within the programme leading to a Swedish Law degree and in the Master's programme in European Business Law. The course is also open to international students participating in exchange programmes with the Faculty of Law.

Language of instruction: English

Main field of studies

Tax Law

Depth of study relative to the degree requirements

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

Learning outcomes

The course aims at providing students with knowledge in breadth of the fundamental elements of European and international taxation with a special focus on Value Added Tax, Excise duties and Customs. The course deals with topics such as general features of indirect tax systems, sources and remedies, general principles applied in European and international tax law and methods of interpretation as applied in operations and transactions involving indirect taxes.

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

Knowledge and understanding

- Acquire knowledge on the fundamental elements underlying EU and International indirect tax law, more specifically of cross border dimension
- Show understanding of the EU law principles on the interaction between domestic, international and European sources of law, as applied on real life tax situations.

Competence and skills

- Perform critical and personal analyses of problem-based issues, and understand issues relevant to international indirect tax planning, or issues arising from deficient implementation of European Union rules
- Demonstrate a good command of legal remedies available to taxpayers before the Court of Justice of the European Union
- Communicate conclusions to specialists and non-specialists
- Apply general principles, theories, and analyses to practical cases.

Judgement and approach

- Perform limited independent research and take responsibility for the development of their own knowledge in an objective, but critical manner
- Learn to rely on their knowledge of European Union law when analyzing and solving practical and theoretical issues through the preparation and presentation of the case-studies but also through the written assessment.

Course content

This course addresses the sources of law applicable to indirect taxation, primarily in the EU. The course deals with a presentation of the general principles of European Union Law and a study of the sources of law as well as general features of indirect tax systems.

Course design

Teaching is structured in lectures and seminars, where students' participation is compulsory. In order to pass, students are required to meet the 80% active attendance requirement in the lectures and in the seminars.

Assessment

Examination is in the form of students' submissions in the seminars and a written exam or an individual paper.

Grading is based on the student's participation in the seminars and written assignments including the exam or paper, of which the written submissions are most important.

The number of occasions that a student is allowed to complete the examination for the approved result on the course is limited to five occasions.

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.

All grading criteria rest on the baseline set up for the grade B. Criteria for the grade BA are additional to those for the grade B. Criteria for the grade AB are additional to those for the grade BA. Each grading criterion consists of a qualitative and a quantitative dimension. To be awarded a specific grade, the grading criterion must be satisfied in its qualitative as well as its quantitative dimension.

Grading criteria are applied to the dimensions listed as "Learning outcomes", "Competence and skills" and "Judgement and approach" in this syllabus. By way of example, an AB would presuppose that the student's examination reflect her or his mastery with regard to knowledge and understanding, skills and abilities and values and attitudes as laid down in the syllabus.

AB - Pass with distinction

A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

BA - Pass with credit

The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

B - Pass

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

Entry requirements

Students on the Swedish Master of Laws programme must have passed terms 1-4 of the programme and 30 credits from terms 5-6. Students on the Master's programme in European Business Law must have passed 30 credits from terms 1-2, and have previous courses in tax law of 15 ECTS credits, or equivalent knowledge. Exchange students must have passed at least two and a half years of law school studies, including 15 ECTS credits in tax law or equivalent knowledge.

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 JUDN21, The Fundamentals of European and International Taxation - Indirect Taxation

Applies from H19

1901 The Fundamentals of European and International Taxation, 15,0 hp
Grading scale: Fail, Pass, Pass with credit, Pass with distinction