

# European Tax Law

Single subject and programme course

7.5 credits

EU-skatterätt

747A31

Valid from:

**Determined by**  
The Quality Board at the Faculty of Arts  
and Sciences

**Date determined**  
2010-01-29

**Revision date**  
2012-08-27

## Main field of study

Commercial Law

## Course level

Second cycle

## Advancement level

A1X

## Course offered for

- Master Programme in Commercial and Business Law
- Master's Programme in Commercial and Business Law with focus on Europe

## Entry requirements

Admission to the course requires, apart from the general entry requirements, satisfaction of the entry requirements that apply for admission to the Commercial and Business Law Programme and the Commercial and Business Law Programme with Focus on Europe. In addition, the student should have completed the following courses (or the equivalent); Commercial and Business Law, 18 HE credits, Theories and Methods of Law, 12 HE credits, Public and EU/EC Law, 12 HE credits, Contract, Tort and Insurance Law, 18 HE credits, Corporate Law, 15 HE credits and Tax Law, 15 HE credits. The student should also have completed the course Bachelor Thesis, 15 HE credits, with approved results.

## Intended learning outcomes

On completion of the course, the student should be able to

- assess the importance of EU laws for application of Swedish tax laws and current taxation agreements,
- demonstrate advanced knowledge of both the Swedish implementation of issued directives and of the relation of Swedish tax laws to the basic regulations of the EU treaty on free mobility and non-discrimination,
- account for the function and working methods of the European Court of Justice,
- identify and analyse the current practice of the European Court of Justice,
- analyse, discuss and draw conclusions about the practices of the European Court of Justice in a for the area relevant issue with a scholarly approach, both in writing and orally,
- reflect on and evaluate the conclusions presented,
- account for the dynamic nature of the European Court of Justice with a scholarly approach.

## Course content

The emphasis of the course is on interpretation and handling of the rules of the EU treaty about free mobility and their effect on both national and international tax law. This includes analysis of the decisions of the European Court of Justice and studies of such practice implies for established principles in both international and national tax law.

## Teaching and working methods

The teaching mainly takes the form of lectures and seminars in small groups, and in the form of individual supervision in preparation for the essay work. The student's work includes extensive preparations for the seminars, studies of literature, review of other students' essays and carrying out an oral presentation and a critical oral review. The compulsory essay should contain discussion and evaluating conclusions drawn from extensive legal material. The students should also study independently.

## Examination

The course is examined through submission of an independent essay, to be presented orally. In addition, examination takes place through written individual examination.

Students failing an exam covering either the entire course or part of the course twice are entitled to have a new examiner appointed for the reexamination.

Students who have passed an examination may not retake it in order to improve their grades.

## Grades

Three-grade scale, U, G, VG

## Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus. The course is carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

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## Department

Institutionen för ekonomisk och industriell utveckling