

## European Tax Law

EU-skatterätt

7.5 credits

Single subject and programme course

747A31

Valid from: 2012 Autumn semester

<b>Determined by</b>	<b>Main field of study</b>	
The Quality Board at the Faculty of Arts and Sciences	Commercial Law	
<b>Date determined</b>	<b>Course level</b>	<b>Progressive specialisation</b>
2010-01-29	Second cycle	A1X
<b>Revised by</b>	<b>Disciplinary domain</b>	
	Law	
<b>Revision date</b>	<b>Subject group</b>	
2012-08-27	Law and Legal Studies	
<b>Offered first time</b>	<b>Offered for the last time</b>	
Autumn semester 2010		
<b>Department</b>	<b>Replaced by</b>	
Institutionen för ekonomisk och industriell utveckling		

## Course offered for

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

## 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.

If special circumstances prevail, and if it is possible with consideration of the nature of the compulsory component, the examiner may decide to replace the compulsory component with another equivalent component.

If the LiU coordinator for students with disabilities has granted a student the right to an adapted examination for a written examination in an examination hall, the student has the right to it.

If the coordinator has recommended for the student an adapted examination or alternative form of examination, the examiner may grant this if the examiner assesses that it is possible, based on consideration of the course objectives.

An examiner may also decide that an adapted examination or alternative form of examination if the examiner assessed that special circumstances prevail, and the examiner assesses that it is possible while maintaining the objectives of the course.

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.

If special circumstances prevail, the vice-chancellor may in a special decision specify the preconditions for temporary deviations from this course syllabus, and delegate the right to take such decisions.