

## EU Tax Law (B001697)

Due to Covid 19, the education and assessment methods may vary from the information displayed in the schedules and course details. Any changes will be communicated on Ufora.

**Course size** *(nominal values; actual values may depend on programme)*

**Credits 6.0**                      **Study time 180 h**                      **Contact hrs**                      45.0h

**Course offerings and teaching methods in academic year 2021-2022**

A (semester 1)                      Dutch                      Gent                      lecture                      45.0h

**Lecturers in academic year 2021-2022**

Peeters, Bart                      RE21                      lecturer-in-charge

**Offered in the following programmes in 2021-2022**

	crdts	offering
<a href="#">Master of Science in Teaching in Social Sciences(main subject Laws)</a>	6	A
<a href="#">Master of Laws in Laws</a>	6	A

**Teaching languages**

Dutch

**Keywords**

Tax law - European Law

**Position of the course**

Internationalization is one of the main features of actual economic life. This internationalization shows many points of contact with taxation. Tax lawyers or tax advisers who practice a tax profession on the highest level, can not function without insight in the problems and knowledge of European tax law.

The objective of the course consists in giving the student insight in the tax problems of internationalization and procuring him with the necessary data for solutions. The student gets:

- a good knowledge of the basics, principles and rules of European tax law;
- familiarity with the sources of this field of law (legislation, treaties, case law and literature), so to make possible life long learning;
- thinking and working methods to solve further concrete problems on the basis of general principles, rules and examples from Court decisions, in an autonomous, creative and original way.

**Contents**

- Essence, history and structure of European tax law
- Sources of European tax law
- Positive integration (directives and proposals)
- vs negative integration
- vs political initiatives
- An enquiry of the most important examples of positive integration under material and formal secondary EU Tax Law
- Parent/Subsidiary directive
- Intrest&Royalty directive
- Mergers directive
- Anti-tax avoidance directive (ATAD)
  
- Arbitration convention and dispute settlement directive
- Directive on cooperation in tax matters
- Negative integration through freedoms of the internal market, state aid and reactions against double taxation
- Possible special questions

- Permanent establishment
- Human rights (with a particular focus on non-discrimination)
- Influence of European law on double taxation conventions

### **Initial competences**

The course European tax law requires a basic knowledge and capacity to apply the thinking and working methods applicable in tax law or taxation. It is recommended for students to have acquired the final competences of the course tax law, as inter alia being taught in the third year of the Bachelor's program.

### **Final competences**

- 1 Having good knowledge of European tax law
- 2 Having scientific knowledge of the relation and interaction with international public law and European Community law
- 3 Ability to master the scientific-legal research methodology of the subject;
- 4 ability to analyse the texts and sources thoroughly and critically
- 5 ability to identify problems
- 6 ability to solve complex problems in an autonomous and creative way
- 7 ability tot scientific-legal research in the field of European tax law
- 8 ability to communicate in writing
- 9 Readiness to self-study and life long learning
- 10 Having a autonomy, creativity, critical attitude and sense of responsibility

### **Conditions for credit contract**

Access to this course unit via a credit contract is unrestricted: the student takes into consideration the conditions mentioned in 'Starting Competences'

### **Conditions for exam contract**

Access to this course unit via an exam contract is unrestricted

### **Teaching methods**

Guided self-study, Lecture

### **Extra information on the teaching methods**

The teaching methods for the course European tax law are a combination of

- independent study followed by microteaching
- ex cathedra lessons;
- guest lectures by prominent specialists in Flanders and the Netherlands.

### **Learning materials and price**

- Belgian Code on income taxation 1992, OECD-models and reports, E.C.-texts and case law (VAN RAAD, Teksten Internationaal en EG belastingrecht, Kluwer, Deventer, yearly);
- a syllabus made disposable by the professor.

### **References**

The references are mentioned in the syllabus.

### **Course content-related study coaching**

The study coaching has no particular characteristics.

### **Assessment moments**

end-of-term assessment

### **Examination methods in case of periodic assessment during the first examination period**

Written examination with open questions

### **Examination methods in case of periodic assessment during the second examination period**

Written examination with open questions

### **Examination methods in case of permanent assessment**

### **Possibilities of retake in case of permanent assessment**

not applicable

### **Extra information on the examination methods**

written examination, during which the students can use their tax codes, as well as other legal texts.

The examination examines the knowledge, the insight, the scientific and methodical thinking ability to solve problems, and the skill to written communication, to make sure that the student understands and knows the whole course.

**Calculation of the examination mark**