



## COURSE UNIT DESCRIPTION

Course unit title	Code
<b>TAXATION LAW IN EUROPE</b>	

Lecturer(s)	Department(s)
<b>Coordinator:</b> lect. dr. Mindaugas Lukas <b>Other(s):</b>	Public Law Department, Faculty of Law, Vilnius University Saulėtekio av. 9, Building 1, LT-10222, Vilnius, Room 405, tel. (85) 2366175, e-mail: vtkatedra@tf.vu.lt

Study cycle	Type of the course unit
Second	Optional

Mode of delivery	Course unit delivery period	Language (s) of instruction
Face-to-face	1 <sup>st</sup> semester (autumn)	English

Requirements for students	
<b>Pre-requisites:</b> Knowledge of taxation law, EU law	<b>Co-requisites (if any):</b> -

Number of credits allocated	Total student's workload	Contact hours	Self-study hours
6	160	36	124

Purpose of the course unit: programme competences to be developed		
The course unit aims to provide profound theoretical and practical knowledge about tax regulation framework in Europe, to develop abilities to evaluate interaction of national, international and European Union's law in the field of taxation, challenges and opportunities for businesses and individual taxpayers. Course focuses on students' ability to critically analyse typical cross-border tax situations in Europe, identify problematic aspects and suggest possible resolutions in practical situations. Interpersonal and communication skills are developed.		
Learning outcomes of the course unit	Teaching and learning methods	Assessment methods
<ul style="list-style-type: none"> <li>Students will be able to define the principles of international taxation, conceptually understand interaction between norms of national, international and EU tax law.</li> <li>Students will be able to analyse, assess and separate competences and activities of national and public institutions in the area of international taxation.</li> </ul>	Lectures, seminars, individual work	Solution of problems and their presentation; participation in discussion; exam (multiple-choice test and open-ended question).
<ul style="list-style-type: none"> <li>Students will be able to independently analyse and interpret sources of EU, international and national tax law, and will appropriately apply them properly while providing legal services (inter alia, application of dispute resolution methods, legal advice and recommendations, representation of legal interest).</li> </ul>	Lectures, seminars, individual work	Solution of problems and their presentation; participation in discussion; exam (multiple-choice test and open-ended question).
<ul style="list-style-type: none"> <li>Students will be able to systemically analyse and make ethic evaluation of case-law in support of their arguments and legal decisions.</li> </ul>	Lectures, seminars, individual work	Solution of problems and their presentation; participation in discussion; exam (multiple-choice test and open-ended question).
<ul style="list-style-type: none"> <li>Students will be able to identify problematic cross border tax situations, innovatively and integrally apply knowledge acquired, referring to the latest regulatory initiatives, trends of tax law doctrine and theory, relevant economic, legal and political context;</li> </ul>	Lectures, seminars, individual work	Solution of problems and their presentation; participation in discussion; exam (multiple-choice test and open-ended question).
<ul style="list-style-type: none"> <li>Students will be able to argue their position in written or orally based on the theoretical knowledge of international and EU tax law and knowledge gained in</li> </ul>	Lectures, seminars, individual work	Solution of problems and their presentation; participation in

case law analysis, and convey their ideas and thoughts in a critical and reasonable manner;		discussion; exam (open-ended question).
- Students will be able to enhance acquired knowledge and abilities independently, inter alia, to use legal information data bases and other sources, to select relevant theoretical and practical material, and to substantiate their own conclusions by the achievements of jurisprudence.	Lectures, seminars, individual work	Solution of problems and their presentation; participation in discussion; exam (multiple-choice test and open-ended question).

Content: breakdown of the topics	Contact hours							Self-study: hours and assignments	
	Lectures	Consultations	Seminars	Practical sessions	Laboratory activities	Internship/work	Contact hours	Self-study hours	Assignments
1. Principles, basis and system of international taxation	2		1				3	7	Analysis of relevant legal doctrine and legal acts;
2. Issues of international double taxation and means of resolution	2		1				3	7	Analysis of relevant legal doctrine and legal acts;
3. Tax regulation framework in the EU, distribution of competences between the EU and its member states	3		1				4	8	Analysis of relevant legal acts, case law, legal doctrine, problem resolution
4. Direct tax regulation in the EU, State aid	4		2				6	14	Analysis of relevant legal acts, case law, legal doctrine, problem resolution
5. Interaction of tax systems of EU member states and third countries, treaties for the avoidance of double taxation	2		1				3	8	Analysis of relevant legal acts, political documents, case law, legal doctrine, practical materials.
6. Indirect tax and customs regulations in the EU	3		2				5	10	Analysis of legal acts, legal doctrine, case law.
7. International transfer pricing legal regulation	2		1				3	9	Analysis of relevant legal acts and legal doctrine.
8. Problems of tax planning, avoidance and tax fraud in Europe and globally	2		1				3	7	Analysis of relevant legal acts, political documents, case law, legal doctrine.
9. International administrative cooperation in the field of taxation	2		1				3	9	Analysis of relevant legal acts, political documents, case law, legal doctrine.
10. Fight against tax fraud and tax avoidance, latest EU and international tax policy and regulatory initiatives	2		1				3	7	Analysis of relevant legal acts, political documents, case law, legal doctrine.
								38	Preparation for examination
<b>Total</b>	<b>24</b>		<b>12</b>				<b>36</b>	<b>124</b>	

Assessment strategy	Weight, percentage	Assessment period	Assessment criteria
Problem solution independently and in seminars	30	During the semester	Solutions of problems and preparation of presentations according to separate topics on taxation law in Europe. Assessment of presentation of solutions in groups and answering to questions as well as active and efficient participation in discussion.
Examination	70	At the end of the course	A written multiple-choice test with ten questions and an open question (problematic issue). The exam will demonstrate the profound knowledge acquired during the semester, the conceptual understanding and assessment of the problematics of the European taxation law, developed on the basis of that knowledge, as well as new competencies gained.

Author	Year of publication	Title	Issue of periodical or volume of publication	Publishing place and house or web link
<b>Compulsory reading</b>				
TERRA, J.M., B.; WATTEL P. J.	2012	European Tax Law. Sixth edition	6 <sup>th</sup> ed.	Kluwer Law International
O'SHEA, T.	2008	EU Tax Law and Double Tax Conventions		Avoir Fiscal Limited
ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD)	2015	Model Tax Convention on Income and on Capital	2014	OECD Publishing, <a href="http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-2015-full-version_9789264239081-en#.WR1H6-vyjb0#page2287">http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-2015-full-version_9789264239081-en#.WR1H6-vyjb0#page2287</a>
EUROPEAN COMMISSION'S TAXATION AND CUSTOMS UNION DIRECTORATE GENERAL		Fight Against Tax Fraud and Tax Evasion		<a href="http://www.taxud.eu">www.taxud.eu</a>
<b>Recommended literature</b>				
O'SHEA, T.	2004- 2016	Publications on EU tax law		<a href="http://www.law.qmul.ac.uk/staff/oshea.html">http://www.law.qmul.ac.uk/staff/oshea.html</a>
ORGANIZATION FOR ECONOMIC CO- OPERATION AND DEVELOPMENT (OECD)		Global Forum on Transparency and Exchange of Information for Tax Purposes		<a href="http://www.oecd.org/tax/transparency/">http://www.oecd.org/tax/transparency/</a>
ORGANIZATION FOR ECONOMIC CO- OPERATION AND DEVELOPMENT (OECD)		Base erosion and profit shifting		<a href="http://www.oecd.org/tax/beps/">http://www.oecd.org/tax/beps/</a>
SCHON, W.	2009, 2010	International Tax Coordination for a Second Best World.		World Tax Journal, Vol. 1, No. 1, 2009, Vol. 2 No.1, 3, 2010