



DEPARTMENT OF LAW

HRS190 EU Indirect Tax Law, 15 credits

Indirekt EU-skatterätt, 15 högskolepoäng

Second Cycle

Reading list for HRS190, to be valid from autumn semester of 2019

Reading list was confirmed by Department of Law on 2017-06-21 to be valid from 2019-09-02.

Ánton Garcia, Ricardo, Indirect Taxation and the role of the European Court of Justice within the preliminary reference procedure; ISSN 2036-5438, Centro Studio sul Federalismo, Perspectives on Federalism, Vol 5, Issue 1, 2013 (http://www.on-federalism.eu/attachments/153_download.pdf) (2017-06-21)

Barnard Cathrine. The substantive law of the EU: The four freedoms. Oxford university Press; 2016, chapters specified in the course guide

Englisch, Joachim. EU State Aid Rules Applied to Indirect Tax Measures (2013) 22 EC Tax Review, Issue 1, pp 9-18
(<https://www.kluwerlawonline.com/abstract.php?area=Journals&id=ECTA2013002>) (2017-06-21)

Englisch, Joachim. VAT/GST and Direct Taxes: Different Purposes, in Lang, Melz and Kristoffersson, Value Added Tax and Direct Taxation, Similarities and Differences, IBFD 2009, pp 1-33
(https://www.ibfd.org/sites/ibfd.org/files/content/pdf/VATD_ToC.pdf) (2017-06-21)

Kristoffersson Eleonor & Rendahl Pernilla. Textbook on EU VAT. Iustus förlag; 2016.

Nowag Julian. Environmental integration in competition and free-movement laws. Oxford Scholarship online; 2017 (Online GU Library)

Law Jonathan and Martin Elisabeth A dictionary of law. Oxford University Press; 2015.

Additional materials are presented on GUL