



DEPARTMENT OF LAW

HRS190 EU Indirect Tax Law, 15 credits

Indirekt EU-skatterätt, 15 högskolepoäng

Second Cycle

Confirmation

This course syllabus was confirmed by Department of Law on 2017-06-21 and was last revised on 2018-10-05 to be valid from 2018-10-05, autumn semester of 2018.

Field of education: Law 100%

Department: Department of Law

Position in the educational system

The course is an optional in depth course within the Master of Laws program at the Department of Law.

Main field of studies

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Specialization

A1N, Second cycle, has only first-cycle course/s as entry requirements

Entry requirements

Students enrolled in the law program leading up to a law degree (Juristexamen) at the University of Gothenburg must have completed 150 hec from semester 1-6 of the law program, of which 120 hec are from semesters 1-4.

Visiting foreign students and students enrolled in law programs leading up to a law degree (Juristexamen) elsewhere, may be admitted to the course following approval of the Director of Studies.

Learning outcomes

On successful completion of the course the student will be able to:

Knowledge and understanding

1. Demonstrate knowledge and understanding of EU law rules and principles affecting the area of indirect taxation in the EU.
2. Demonstrate knowledge and understand of the co-existence between EU law and national laws in the Member states in securing the effectiveness of EU law in the Member States in the area of indirect taxation.
3. Demonstrate knowledge and understand of the co-existence between EU law and international law affecting the area of indirect taxation.

Competence and skills

1. Identify and discuss legal issues concerning the functioning, interpretation and application of EU VAT law from an internal market perspective.
2. Identify and discuss legal issues concerning state aid and its effects on the area of indirect taxation.
3. Identify and discuss legal issues concerning which aims that govern the harmonisation of indirect taxes such as customs, excises and fees in form of wage taxes.
4. Write critically reflecting texts in English concerning the legal issues discussed in the course.

Judgement and approach

1. critically analyse and present arguments for and against the objectives of a functional internal market and the varying functions of indirect taxes, which includes different sustainability perspectives such as how environmental and economic goals can cooperate with and/or contradict each other and the understanding of a functioning internal market.

The course is sustainability-related, which means that at least one of the learning outcomes clearly shows that the course content meets at least one of the University of Gothenburg's confirmed sustainability criteria.

Course content

This course challenges the notion of the EU internal market from an indirect tax perspective. Hence, the basic features of Art. 110 TFEU prohibiting Member States to impose taxes and fees with discriminatory effects on goods and Art. 113 TFEU providing the basis for the harmonization of indirect taxes are cornerstones in this course. The course aims at explaining the basics of indirect taxes; including customs, excises, fees and social charges from their close relationship to the functioning of the internal market. Particular focus is given to the harmonized value added tax and the application of state aid provisions in the area of environmental taxes.

After completing the course the students should have an advanced understanding of the EU law provisions and principles affecting the area of indirect taxation in the EU and the co-existence between EU law and national laws in the Member states in securing the effectiveness of EU law in the Member States application of indirect taxes. The EU law provisions are also explained from an international law perspective, particularly where cross-border movements in and out of the union are studied. Furthermore, the students should have acquired abilities to identify and solve legal substantive indirect tax issues, particular in the area of value added tax, environmental tax and indirect wage taxes. They should also have acquired knowledge about different courts interpretation and application of indirect tax regimes under the awareness of the internal market perspective.

Form of teaching

Lectures and seminars. The students will prepare written assignments in groups and individually. Guest lectures are mandatory.

Language of instruction: English

Assessment

Examination is made by writing written assignments in groups and individually and discussing the assignments orally in seminars.

If a student, who has failed the same examined component twice, wishes to change examiner before the next examination, a written application shall be sent to the department responsible for the course and shall be granted unless there are special reasons to the contrary (Chapter 6, Section 22 of Higher Education Ordinance).

In cases where a course has been discontinued or has undergone major changes, the student shall normally be guaranteed at least three examination occasions (including the ordinary examination) during a period of at least one year from the last time the course was given.

Grades

The grading scale comprises: Passed with Distinction (AB), Passed with Credit (BA), Pass (B) and Fail (U).

Course evaluation

The Department of Law is under obligations to evaluate all of its courses. Course evaluation will be conducted and compiled in accordance with the current procedures at the Department of Law. All course evaluations are scrutinized by the Board of Education of the Department of Law. A student who assists with the compilation of the course evaluations is entitled to a certain remuneration and a certificate to this point.

The results of and possible changes to the course will be shared with students who participated in the evaluation and students who are starting the course.