



## **Programme Curriculum for Master's Programme in European and International Tax Law**

### **1. Identification**

Name of programme	European and International Tax Law (master's programme)
Scope of programme	60 ECTS
Level	Master level
Programme code	EAGTL
Decision details	Board of the School of Economics and Management, 14 April, 2011
Amendment details	Board of the School of Economics and Management, 16 June 2011, 29 October 2012

### **2. Programme description**

The Master's Programme of European and International Tax Law is a one-year programme at the advanced level, offered in English and open to international and Swedish students with an undergraduate degree in Law including 15 ECTS in tax law, or an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent) including 30 ECTS in tax law or equivalent knowledge in the field of tax law.

The programme provides an in-depth understanding of both practical and theoretical aspects of taxation within the European Union and taxation in relation to cross-border transactions within and outside the Internal Market.

The overall goal is to train students with the legal pluralism in tax law arising from globalization. Therefore students will learn how to deal with cross-border transactions in practical relevant situations with support of an appropriate knowledge of theoretical and practical legal methods. Both direct and indirect taxes are covered.

The programme is built on mandatory and optional elements featuring oral and written examinations throughout the course together with problem-solving tasks relevant to the learning outcomes, and designed for active participation on behalf of the students.

#### *Career opportunities*

Tax consultants, legal advisors, judges and civil servants involved in international business and transactions, as well as business decision makers need to train the European and international tax law methods taught in this course. The programme allows students to design their own profile thanks to the optional courses they take, which will provide them with the competitive edge necessary to apply for positions on the labour market. The programme is suited for employment within private practice, national and EU institutions, and legal research.

#### *Connections to further studies*

The course will serve as a solid basis for further research in the field of European and international taxation. The programme's graduates are qualified to apply for doctoral studies.

### 3. Learning outcomes

The Master's Programme builds on previous studies in law business or economics at the undergraduate level. The students shall develop their knowledge in European and International Tax Law and achieve the following learning outcomes after successfully completing the programme.

#### *Knowledge and understanding*

For a Master of Science/Law (60 credits) students must

- demonstrate knowledge and understanding in the field of tax law, including both a broad command of the field and deeper knowledge of certain parts of the field, together with insight into current research and development work; and
- demonstrate deeper methodological knowledge in tax law.

#### *Skills and abilities*

For a Master of Science/Law (60 credits) students must

- demonstrate an ability to integrate knowledge and to analyse, assess and deal with complex phenomena, issues and situations, even when limited information is available;
- demonstrate an ability to independently identify and formulate issues and to plan and, using appropriate methods, carry out advanced tasks within specified time limits;
- demonstrate an ability to clearly present and discuss their conclusions and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing; and
- demonstrate the skill required to participate in research and development work or to work in other advanced contexts;

#### *Judgement and approach*

For a Master of Science/Law (60 credits) students must

- demonstrate an ability to make assessments in the field of tax law, taking into account relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects of research and development work;
- demonstrate insight into the potential and limitations of science, its role in society and people's responsibility for how it is used; and
- demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

#### *Specific Learning Outcomes*

In addition to the general learning outcomes mentioned above, students are to achieve the following programme specific learning outcomes after successfully completing the programme.

#### *Knowledge and Understanding:*

- demonstrate knowledge and understanding in cross-border issues in a global business environment;
- demonstrate an ability to relate knowledge within the International tax law area to cross-border transactions and multinational undertakings' practices.

#### *Skills and Abilities:*

- demonstrate an ability to work individually as well as in groups with students from different cultures in order to solve practical problems as well as to manage a more extensive project.

- demonstrate skills in theoretical and practical aspects of international taxation including tax planning.

*Judgment and Approach:*

-demonstrate an ability to show curiosity for interdisciplinary work and with colleagues from different cultural background and of the opposite gender;

-demonstrate an ability to assess the legal aspects of the European Union's integration policy in an objective and critical manner;

-demonstrate an ability to discuss social and ethical responsibilities within a commercial environment, global trade and a sustainable European and international legal framework.

*Independent project (degree project)*

For a Master of Science/Law (60 credits) students must have completed an independent project (degree project) worth 15 higher education credits in the field of European and international tax law, within the framework of the course requirements.

#### 4. Course information

The academic year is structured in two semesters, and each semester is divided in two parts. The academic year includes 4 courses with separate examination. In order to be able to progress, students need to pass the courses sequentially, unless specific circumstances occur.

Students will take compulsory elements during the first half of the academic year and will choose to specialise in direct- or indirect tax law during the initial part of the second semester. The thesis work is compulsory and students may chose to focus on either direct or indirect taxes.

<b>Autumn semester Part I (15 ECTS)</b>	<b>Autumn semester Part II (15 ECTS)</b>	<b>Spring Semester Part I (15 ECTS)</b>	<b>Spring Semester Part II (15 ECTS)</b>
HARN48 The Fundamentals of European and International Taxation I, 15 ECTS	HARN49 The Fundamentals of European and International Taxation II, 15 ECTS	HARN58 European and International Taxation – Direct Tax, 15 ECTS <i>or</i> HARN59 European and International Taxation – Indirect Tax, 15 ECTS	HARN60 Master Thesis in European and International Tax Law, 15 ECTS

The courses are described in more detail below:

##### **First Semester Part 1:**

##### **HARN48 The Fundamentals of European and International Taxation I, 15 ECTS credits**

During the first ten weeks, we study how direct and indirect taxes function and are assessed in a comparative perspective. We also study how European Union (EU) Law impacts national systems. The teaching is organised in lectures, seminars and case studies.

1. Structures of tax systems, direct and indirect taxes, and introduction to international tax law
2. Comparative tax issues and bilateral treaty law
3. Practical Information and Internet based course on resources

4. Sources of EU law
5. Judicial Remedies and the Cooperation Duty for taxes
6. General Principles of European Union Law applied to Taxation
7. Human rights and taxation
8. Home exam and feedback

**First Semester Part 2: HARN49 The Fundamentals of European and International Taxation II, 15 ECTS credits**

In this ten weeks module, the main goal is to provide students with a method of interpretation of EU law and other fundamentals that will be practiced in the next course. The module is structured by themes common for both direct and indirect taxes:

1. Methods of Interpretation of EU Law applied to taxation
2. The Economic Perspective and Public Finance
3. Abusive Practices
4. Fundamental Freedoms
5. Transfer Pricing in direct and indirect taxation
6. Mutual Assistance and Information Exchange
7. Home exam and feedback

**Second Semester part 1:**

In the second semester, students choose to take a 15 ECTS course in either direct or indirect taxation, both courses run parallel and are organized as follows:

**HARN58 European and International Taxation – Direct Tax, 15 ECTS credits**

This course addresses the underlying issues for cross-border establishment in a functional perspective and is structured around the central themes as follows.

1. Expatriate taxation: This theme covers studies of cross-border staff transfers for individual income tax purposes, with a special focus on payroll taxes, free movement of workers, employer's responsibility and planning of contractors' activity.
2. Cross-border Direct Investment: This section covers the choice of establishment form (subsidiary/permanent establishment/group of companies), the freedom of establishment, the tax treatment of licensing, leasing and franchising.
3. Cross-border Indirect Investment: This theme addresses issues linked to supply chain management and intellectual property management and the planning of manufacturing, distribution and retail functions in a Multi national enterprise.
4. Financial Structure: This section deals with group financing and the choice between debt and equity from a tax law perspective, as well as the consequences from an EU tax law viewpoint, and the use of hybrid entities in the financing of international groups.
5. Corporate Structure: This theme covers issues linked to the differences between the apportionment or unitary taxation methods, and addresses the CCCTB project, the restructuring issues within MNEs such as mergers and exits.
6. Tax law, civil law and abuse: This section addresses issues covering the general anti-abuse rules (GAAR) and the sanction systems in comparative perspective in an EU and Human Rights perspective through case law studies.
7. The examination trains students to individually draft a longer paper on a specific theme chosen in collaboration with the course's teachers.

**HARN59 European and International Taxation – Indirect Tax, 15 ECTS credits**

1. In depth studies of the theory and practice, and principles governing, the European VAT system in particular, with comparisons made with other VAT systems (such as the “New World” VATs of New Zealand and Australia).
2. The studies are divided into themes; Such as “The scope of VAT”, “VAT Grouping and cross-border vehicles”, “Cross border transactions” and consumption tax system design issues in relation to financial activities and public bodies.
3. Excises and VAT consequences with regard to the movement of goods subject to excise duties in the EU.
4. Customs and VAT treatment of movement of goods at importation and exportation to/from the EU.
5. The examination trains students to draft a longer paper on a specific theme chosen in collaboration with the course’s teachers.

## **Second Semester part 2: HARN60 Master Thesis in European and International Tax Law, 15 ECTS**

This element is at the end of the academic year, but may be started as early as in the end of the first semester. The aim of the element is to allow students to critically research and reflect upon a subject related to European Tax Law either in direct or indirect taxation. Students shall develop their skills to research, make and present in writing a major investigation in the field of taxation with support of the elements taken previously. Students are expected:

- to search for and evaluate scientific material and to use EU tax law method for assessments and interpretation;
- to critically evaluate complex information in an objective and systematic way;
- to plan and timely execute qualified assignments and to develop new knowledge;
- to present international findings and argue for and discuss the knowledge which has been discovered.

The thesis work is assessed according to criteria such as:

- Problem of law at issue and delimitation
- Method of interpretation of documents
- Relevance of sources, analysis and critics
- Objectivity, argumentation
- Technicality, language and precision of terms used in tax law
- Structure in the thesis and in the analysis
- Relevance of conclusions and result
- Originality, creativity, independence of thoughts
- Defense at opposition/ opposition of other students

### **5. Degree**

Upon successful completion of the programme, students entering the Master’s Programme with an L.L.B. is awarded a Master of Laws (60 credits) and students entering with a degree of Bachelor of Science is awarded a Master of Science (60 credits) in compliance with the National Higher Education Ordinance (SFS 2006:1053). Major will be in Tax Law. In Swedish, the degree of Master of Science will be: *Filosofie magisterexamen, huvudområde skatterätt* and Master of Laws: *Juris magisterexamen, huvudområde skatterätt*.

## 6. Admission requirements and selection criteria

An undergraduate degree in law (LL.B.), including 15 ECTS credits in tax law or an undergraduate degree (BA/BSc) in economics or business administration including 30 credits in tax law or the equivalent. English 6.

### *Selection criteria*

Selection will be based on academic merits from previous university studies and a Statement of Purpose in which applicants should state their reasons for applying to the programme.

## 7. Other information

At the School of Economics and Management grades are awarded in accordance with a criterion-based grading scale A-F:

- A: Excellent
- B: Very good
- C: Good
- D: Satisfactory
- E: Sufficient
- F: Fail

Students have to receive a grade of E or higher in order to pass a course.

GRADE	CHARACTERISTIC	CRITERIA
A	Excellent	A distinguished result that is excellent with regard to the following aspects – theoretical depth, practical relevance, analytical ability and independent thought.
B	Very good	A very good result with regard to the above mentioned aspects.
C	Good	The result is of a good standard with regard to the above mentioned aspects and lives up to expectations.
D	Satisfactory	The result is of a satisfactory standard with regard to the above mentioned aspects and lives up to expectations.
E	Sufficient	The result satisfies the minimum requirements with regard to the above mentioned aspects, but not more.
F	Fail	The result does not meet the minimum requirements with regard to the above mentioned aspects.

### *Disciplinary actions against plagiarism*

The University views plagiarism very seriously, and will take disciplinary actions against students for any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other unfair practice in examinations or assessments, includes suspension from the University.