

Academic Year: (2020 / 2021)

Review date: 13-11-2020

Department assigned to the subject: Public State Law Department

Coordinating teacher: NAVARRO IBARROLA, AITOR

Type: Compulsory ECTS Credits : 5.0

Year : Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Administrative law, civil law, commercial law and private international law.

OBJECTIVES

ACHIEVEMENTS STUDENTS ARE EXPECTED TO FULFILL

Being able to ground and develop reasoning on legal topics, often into an academic context.

Capacity to focus the main issues of a concrete case and to expose to expert and non expert audience clearly.

Refinement of those tools and abilities that will grant student's success in further readings and studies.

Being conscious of growing importance of the EU Law in advocacy and full capacity of implementation of its principles and tools.

Assessing the viability and worthy of the law as a mean to achieve market efficiency and macroeconomic stability.

To use properly new technologies and information sources on EU law.

Fostering individual initiative as added value in performing legal services as a single professional or a member of a law firm as well as any other organization.

Knowledge and ability to use EU substantive and procedural law in legal advisory or proceedings before national and European courts.

Ability to analyse, understand and expose the reaction of market subjects to supranational regulation.

Ability to acquaint and build effective relationship with institutions and individuals entrusted with power of supervision of EU law

Dominance of principles regarding State liability for infringements of EU law.

DESCRIPTION OF CONTENTS: PROGRAMME

Tax policy in the EU.

Lesson 1: The legal framework of the European Union on taxation: 1.1 Provisions of the Treaties and Principles; 1.2 Foundations and implementation of normative harmonization; 1.3 Indirect Taxation: Common Customs Code; VAT; Accisas; Rates on energy consumption; 1.4 Direct taxation.

Lesson 2: The Internal Market and Taxation: 1.1 Principles and jurisprudence of the Court of Justice; 1.2 State aid and direct taxation; 1.3 Taxation on corporate profits; 1.4 Administrative cooperation for the determination of the refund of undue charges.

Lesson 3: The Budget of the European Union: 1.1 Fundamental concepts; 1.2 adoption procedure; 1.3 Implementation and control of budgetary expenditure.

LEARNING ACTIVITIES AND METHODOLOGY

ACTIVITIES

Face-to-face classes
Practical sessions
Tutorships
Work in group
Individual reports

METHODOLOGY

Lectures, often through informatic and audiovisual facilities. The teacher will expose the basics of the subject as well as provide related bibliography.

It is mandatory for students to read and analyse the lecture material indicated by the teacher: it could be about academic and non-academic papers, reports, text books, for public discussion in class as well as a tool to consolidate the personal awareness and knowledge of the topic.

Solving practical cases prepared by the lecturer, individually or per groups.

Exposure in class under the presence of the lecturer of topics related to the subject and practical cases.

Presentation of reports and other research works individually or per groups.

ASSESSMENT SYSTEM

Ordinary session:

Resolution of a final case to be delivered at the end of the semester along with additional questions to be resolved the day of the final exam. Students are allowed to have at their disposal the materials they need: 90% of the grade.
Personal evaluation of the students according to their performance during the semester: 10% of the grade.

Extra-ordinary session.

The student will be evaluated under the same criteria as for the ordinary session.

The absence of more than 20% of the front classes causes dismissal from the course.

% end-of-term-examination:	90
% of continuous assessment (assignments, laboratory, practicals...):	10

BASIC BIBLIOGRAPHY

- Gormley, L. EU Taxation Law, Oxford UP, 2018
- Panayi, C. H. J. I. European Union Corporate Tax Law, Cambridge UP, 2013
- Schenk, A., Thuronyi, V., Cui, W. Value Added Tax. A Comparative Approach, Cambridge UP, 2015
- Zamparini, Luca - Villani Lubelli, Ubaldo Features and Challenges of the EU Budget, Elgar, 2019

BASIC ELECTRONIC RESOURCES

- EU Commission . Directorate General for Budget: http://ec.europa.eu/budget/index_en.cfm
- EU Commission . Directorate General for Taxation and Customs Union:
https://ec.europa.eu/info/departments/taxation-and-customs-union_en
- Ministerio de Hacienda . Dirección General de Tributos: <http://www.minhfp.gob.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos/Paginas/Direccion%20general%20de%20tributos.aspx>