

Academic Year: ( 2022 / 2023 )

Review date: 22-09-2022

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 positive and negative integration; 1.3 Introduction to the incidence of EU Law on income taxation

Lesson 2: EU negative integration on income taxation: 2.1 the incidence of the EU fundamental freedoms and the non-discrimination principle in the taxation of cross-border transactions. 2.2 The State Aid prohibition and income taxation. 2.3 The Code of Conduct on business taxation

Lesson 3: EU positive integration on income taxation: 3.1 Introduction to EU Directives on income taxation and related formal aspects and their interaction with primary law. 3.2 The Parent-Subsidiary Directive (PSD). 3.3 The interest and royalties Directive (IRD). 3.4 The neutrality in restructurings Directive. 3.5 The Anti-Tax Avoidance Directive (ATAD). 3.6 The Directive on Tax Administrative Cooperation (DAC)

## LEARNING ACTIVITIES AND METHODOLOGY

### TRAINING ACTIVITIES

Theoretical and practical presentation of the impact of the European taxation regulations on the functioning of the internal market.

Explanation of harmonization and coordination techniques for the implementation of this framework.

Theory hours

Practical hours

Hours of student work and other activities.

### TEACHING METHODOLOGIES

Class lectures by the professor with the support of computer and audiovisual media, in which the main concepts of the subject are developed and the bibliography is provided to complement the students' learning.

Critical reading of texts recommended by the professor of the subject:

Press articles, reports, manuals and/or academic articles, either for later discussion in class, or to expand and consolidate the knowledge of the subject.

Resolution of practical cases, problems, etc., posed by the teacher individually or in groups.

Presentation and discussion in class, under the moderation of the teacher of topics related to the content of the subject, as well as case studies.

Elaboration of works and reports individually or in 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: 80% of the grade.

Personal evaluation of the students according to their performance during the semester: 20% 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.

<b>% end-of-term-examination:</b>	80
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	20

## BASIC BIBLIOGRAPHY

- Ben Terra and Peter Wattel European Tax Law, Kluwer Law International, 2018
- C.H.Panayi et al Research Handbook on European Union Taxation Law, Elgar , 2020
- Michael Lang et al Introduction to European Tax Law on Direct Taxation, Linde, 2020
- Wolfgang Schön EU Tax Law: An Introduction, <https://ssrn.com/abstract=3432273>, 2019

## BASIC ELECTRONIC RESOURCES

- EU Commission . Directorate General for Taxation and Customs Union:

[https://ec.europa.eu/info/departments/taxation-and-customs-union\\_en](https://ec.europa.eu/info/departments/taxation-and-customs-union_en)

- Loyens & Loeff . EU Tax Alert: <https://www.loyensloeff.com/en-us/news-events/newsletters/eu-tax-alert>

- Wolfgang Schön . EU Tax Law: An Introduction: <https://ssrn.com/abstract=3432273>