

SUBJECT: TAX POLICY IN THE EU

GRADUATE SCHOOL OF LAW: MÁSTER IN EUROPEAN UNION LAW

ECTS: 5

CUATRIMESTRE: 1º

CRONOGRAMA DE LA ASIGNATURA*

SEMA-NA	SE-SIÓN	DESCRIPCIÓN DEL CONTENIDO DE LA SESIÓN	Indicar espacio necesario distinto aula (aula inform, audiovisual etc..)	TRABAJO DEL ALUMNO DURANTE LA SEMANA		
				DESCRIPCIÓN	HORAS PRESENCIALES	HORAS TRABAJO Semana
1	1	The foundations of EU Tax Law: legal context and Treaty provisions. Study of the harmonization techniques in taxation at EU level: positive and negative harmonization.		Analysis of primary and secondary law of the EU, recommended by the Professor. Study of the relevant bibliography and case law of the Court of Justice of the European Union.	4	25
1	2	Direct and indirect taxation in the EU: tools of secondary legislation and presentation of the legal framework of companies tax law, VAT, Common Custom Code, Accisas and other leaves at EU level.		Study of the most relevant provisions of the TFEU and jurisprudence of the ECJ recommended by the Professor.	4	
2	3	The taxation and the internal market: the case of Taxation and State Aids		Critical assessment of the relationship between taxation and State Aids. Study and comprehension of other cases in which taxation interferes with the normal functioning of the internal market, in the case law of the Court of Justice.	4	25
2	4	The right to refund and the cooperation among Member States Tax Authorities.		Study of the mechanism of administrative cooperation among administrative bodies in the EU. Best practices, guidelines, and hard law legislation, recommended by the Professor.	4	
3	5	The taxation of corporate profits.		Comprehension of the concerns related to a unified system of corporate taxation within the EU. Study of recommended bibliography, texts and cases.	4	25
3	6	The EU Budget: adoption procedure, implementation and control of budgetary expenditure.		Study of the relevant provisions of the TFEU. Analysis of the role of the European Court of Auditors and the OLAF. The Court's Annual Report and its expert opinions to EU bodies.	4	
4	7	EXAM: Exam consists in the resolution of a practical case in EU Taxation.		Students must solve the case working in teams of 4 applying EU legislation and the Court's case law.	2	24
TOTAL HORAS					26	99

