**Tax Harmonisation in the EU – JSDI-EUA-2251**

Main topics:
- Institutional background;
- EU tax harmonisation policy – Tax related provisions of the Treaties – Positive and negative integration;
- EU tax rules in force and the relevant ECJ’s case law in indirect tax matters (Value Added Tax, Excise duty and energy taxation, Financial Transaction Tax proposal);
- EU tax rules in force and the relevant European Court’s case law in direct tax matters (Parent-Subsidiary Directive, Merger directive, Interest and Royalty Directive, Savings Directive, CCCTB proposal);
- Tax cooperation between EU Member States (assistance directives in assessment and recovery, VAT and excise regulation, arbitration convention).

The course is built on legal and official texts, on the one hand, and lectures as well as class room discussions, on the other. Lectures offer a survey of the implications of European integration for national taxation and of EU tax harmonisation policy.. It deals with the major tax types in relation to the positive tax harmonisation with extensive secondary EU tax law (VAT, excises) and negative tax harmonisation with the Treaty Freedoms and principles (direct taxation). Particular emphasis is given to ECJ case law in tax matters.

The students are expected to attend the classes and read the required literature. The lectures are supported by slides that are made available for the participants.

Further reading:
- Erdős Gabriella-Földes Balázs-Őry Tamás: Az Európai Unió adójoga. (Complex-Wolters Kluwer, Budapest 2013.) (in Hungarian)
- Consolidated versions of the Treaty on European Union and the Treaty on the Functioning of the European Union (TEU and TFEU), Official Journal of the European Union, C 83/1., 30 March 2010. Vol 53. See also: [www.europa.eu.int/eur-lex/en/treaties](http://www.europa.eu.int/eur-lex/en/treaties)
- <http://ec.europa.eu/taxation_customs/taxation/gen_info/tax_policy/index_en.htm>
- Terra, B. – Wattel, P.: European Tax Law (6th edition) Kluwer, Alphen aan den Rijn 2012.
- Farmer, P. – Lyal, R.: EC Tax Law. Clarendon Press, Oxford 1994.
- Seer, R. – Gabert, I.: European and International Tax Cooperation: Legal basis, Practice, Burden of Proof, Legal Protection and Requirements. Bulletin for International Taxation, IBFD. February 2011. p. 88-98.