

European Tax Law

I. Course Description

The European Tax Law course aims at providing students with an introduction to taxation in the European Union, which starts from a comparison of the domestic tax laws of the Member States, follows with an introduction to the principles of international tax law, and is completed with the study of the positive and negative harmonization in the European Union. Indeed, in most of the cases, the single Member States will individually introduce, collect and regulate taxes on their own territory. However, various provisions and principles originating from European Union Law will have to be respected. When we discuss about European Tax Law, we refer to these principles and provisions forming the basis of a common European ground for taxation. In the ambit of the course we mainly focus on direct taxation.

II. Programme of the lessons

1. General introduction to tax law and European law
2. Comparison of the Member States' tax systems, highlighting differences and common features and distinguishing between direct and indirect taxation
3. The main tax related provisions of the EU Treaty, and secondary legislative acts with reference to taxation
4. The concept of customs duties and charges having equivalent effect
5. Prohibition of discrimination in the EU, the concept of restrictive internal taxation and study of related case law
6. The free movement of persons and influence on the personal income taxation of the Member States – case studies from the case law of the ECJ I.
7. The free movement of persons and influence on the personal income taxation of the Member States – case studies from the case law of the ECJ II.
8. The freedom of establishment and influence on corporate income taxation of the Member States – case studies from the case law of the ECJ
9. The free movement of capital and influence on corporate income taxation of the Member States – case studies from the case law of the ECJ
10. Cooperation between tax authorities in the EU, exchange of information in the field of taxes