

5.0 credits	30.0 h	2q
-------------	--------	----

Teacher(s) :	Traversa Edoardo ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	<p>Introduction : the general features of the foreign tax systems and the need for coordination</p> <ul style="list-style-type: none"> - Direct taxation in international law : international organizations for coordination ; analysis of the OECD Model Convention on the elimination of double taxation (physical and legal persons) ; study of the international tax law issues regarding Belgium; study of non-residents' taxation. - The impact of European obligations on direct taxation : European Directives in the area of direct taxation ; the case-law of the European Court of Justice, including the relation between Community law and international tax law ; fiscal state aids and the fight against harmful tax competition. - The international and European aspects of indirect taxation : harmonization in the field of VAT (European institutions' strategy), excise duties, capital duties ; the action of international organisations in the area of indirect taxation.
Aims :	<p>The course aims at increasing the students' knowledge of the international and European aspects of taxation, as regards both indirect and direct taxes.</p> <p>This course is part of a cohesive option which comprises three courses. The lecturers for the courses in this option are a team; they cooperate on the content and methods for each course to ensure that they are complementary. The course makes use of participatory teaching methods. (learning through projects or problems, comments on case-law or doctrines, debates with invited teachers, hands-on studies) to enable the student to make their own critical, searching and inventive observations. The student is encouraged to take an active part in the course and to involve him/herself with this learning experience which has an individual as well as collective aspect. To this end, the lecturers within the Faculty cooperate on the various options within the teaching programme implemented.</p> <p>The course is based on participatory teaching methods (learning through projects or problems, review of the relevant case-law and doctrine, debates with guest speakers, field studies ...) which allow the students to develop independently a critical, forward-looking and inventive look on public international law. Students are encouraged to participate and to get involved in learning, which has both an individual and a collective dimension.</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Cycle and year of study :	<p>> Master [120] in Law</p> <p>> Master [120] in Law (shift schedule)</p> <p>> Advanced Master in European Law</p> <p>> Advanced Master in International Law</p> <p>> Advanced Master in Tax Law</p>
Faculty or entity in charge:	BUDR