

5.0 credits

30.0 h

2q

Teacher(s) :	Traversa Edoardo ; Malherbe Philippe ;
Language :	Anglais
Place of the course	Louvain-la-Neuve
Main themes :	- Introduction : the main systems of taxation and the requirement of coordination ' Direct taxation in international law : the international coordination organisations; analysis of the OECD model Convention on Income and on Capital concerning both legal and natural persons ; study of Belgian international taxation issues ; study of non-resident taxation ' impact of EU rules on direct taxes : EU directives concerning direct taxes ; ECJ case law, including the relation between EU and international tax law; State aid and harmful tax competition ' international and EU issue in indirect taxation : EU harmonisation concerning VAT (strategy of EU institutions), excises, raising capital; action of international organisations concerning indirect taxation. The class takes by nature a European and international perspective. It is essentially case-law based.
Aims :	The purpose of the class is the enable the student to deepen his knowledge of the European and international aspects of taxation, both for direct and indirect taxes. This class belongs in a coherent three classes' option group. Instructors of each of those classes build a teaching team: they discuss contents and methods for each class so as to ensure complementarity. The class uses participative pedagogical methods (project learning, comments on case-law or authors, debate with guests, field studies) enabling the student to autonomously develop a critical, prospective and inventive perspective. The student is encouraged to actively participate in class and to involve himself in the learning, which both individual and collective dimensions. In that line, instructors of the various options within the School discuss pedagogical instruments. <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>
Cycle and year of study :	> Master [120] in Law > Master [120] in Law (shift schedule) > Advanced Master in Tax Law > Advanced Master in European Law > Advanced Master in International Law
Faculty or entity in charge:	BUDR