LDROP2081

2015-2016

European and International Tax Law

5.0 credits	30.0 h	2q

Teacher(s) :	Malherbe Philippe (compensates Traversa Edoardo) ; Traversa Edoardo ;
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. *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".*
Faculty or entity in charge:	BUDR

Programmes / formations proposant cette unité d'enseignement (UE)

Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Advanced Master in International Law	DRIN2MC	5	-	
Advanced Master in Tax Law	DRIF2MC	5	-	
Master [120] in Law	DROI2M	5	-	
Master [120] in Law (shift schedule)	DRHD2M	5	-	
Advanced Master in European Law	DREU2MC	5	-	
Master [120] in European Studies	EURO2M	5	-	