UCL Université catholique de Louvain

LEUSL2110

2015-2016

EU tax policy and globalization

3.0 credits	15.0 h	2q

Teacher(s) :	Traversa Edoardo ;
Language :	Anglais
Place of the course	Louvain-la-Neuve
Main themes :	The main theme of the course is the analysis of the external action of the EU and its Member States in tax matters. In particular, the course will examine the impact of the role of the European Union -in partnership with other international organizations such as the WTO and the OECD- on the tax regulation of international trade, both in direct (income tax) and indirect taxation (mainly customs duties and value added tax). The course will also focus on the impact of taxation in the implementation of EU foreign policy in the social, environmental and development areas.
Aims :	The objective of the course is to provide students with basic knowledge on tax instruments of the European Union as part of its foreign policy. This knowledge will be acquired in order to bring the student to develop a critical analysis of the actions and policies implemented by the European Union in tax matters in a globalized context. *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".*
Evaluation methods :	Written or oral examination.
Content :	The course starts with a description of the competences of the European Union in the area of tax and customs duties, as regards harmonization (directives and regulations) as well as specific application in taxation of general EU rules (freedoms of movement, state aid prohibition, ...). Then, the external dimension of these competences are presented more in detail. First, the regime of customs duties and value added tax is analyzed in the light of the rules applicable under the World Trade Organization. Then it focuses on the action of the European Union in terms of income tax ' especially the taxation of multinational companies- and administrative cooperation (information exchange), mainly in the form of soft law instruments and participation in the work of other international organizations such as the OECD. Finally, the use of tax instruments in the context of development cooperation policy, human rights and the environment will be discussed.
Faculty or entity in charge:	EURO

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

Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Public Administration	ADPU2M	3	-	
Master [120] in European Studies	EURO2M	3	-	