





5.00 credits

30.0 h

Q2

Teacher(s)	Malherbe Philippe ;Pirlot Alice (compensates Traversa Edoardo) ;Traversa Edoardo ;
Language :	English
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.
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>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.</p>
Evaluation methods	<p>The assessment is based on active class participation during the quadrimester (5 points) and on an oral examination in English (15 points); students are assessed d by the structure and content of the answer, but not on the quality of their English.</p> <p>As far as the examination is concerned, the student draws one question at random (generally linking international and European tax concepts) and prepares them by having the normative texts available. He/she then presents his answer: What is the question, What is the context, What is the problem, What is the rule? She/He is ready to explain what each of the terms in the legal text in question means.</p> <p>In the month before the end of the course, the student may submit a request, by e-mail, to the teacher for permission to present the exam in French; this is not encouraged, as experience shows that it is very difficult to discuss in French issues that have been presented in English during the class.</p>
Teaching methods	The course is of an interactive lecture type, with students being invited to read the texts indicated before the lecture and, during the lecture, to answer the questions asked by the teacher in the course of the presentation.
Content	<p>Introduction : the main systems of taxation and the requirement of coordination</p> <p>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</p> <p>Impact of EU rules on domestic tax systems : general principles, including the relationship between EU and international tax law ; EU directives concerning direct taxes ; ECJ case law, mostly about TFEU fundamental freedoms ; State aid and harmful tax competition ; exchange of information and administrative cooperation; fight against tax evasion and tax avoidance</p> <p>The class takes by nature a European and international perspective. It is essentially case-law based.</p>
Inline resources	<p>Presentation ppt available on Moodle.</p> <p>Legal texts, case law and other resources available on Moodle.</p>
Bibliography	<p>Ph. Malherbe, Introduction of International Income Taxation, Bruylant, 2nd ed., 2020.</p> <p>Schön, Wolfgang, EU Tax Law: An Introduction (August 5, 2019), Working Paper of the Max Planck Institute for Tax Law and Public Finance No. 2019-12, Available at SSRN: https://ssrn.com/abstract=3432273 or http://dx.doi.org/10.2139/ssrn.3432273</p> <p>Lang/Pistone/Schuch/Staringer, Introduction to European Tax Law on Direct Taxation, 5th ed. 2019</p> <p>Panayi/Haslehner/Traversa (ed.), Research Handbook on European Taxation Law, Edward Elgar, 2020</p>

Faculty or entity in charge	BUDR
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Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law (shift schedule)	DRHD2M	5		
Advanced Master in Tax Law	DRIF2MC	5		
Advanced Master in European Law	DREU2MC	5		
Master [120] in Law	DROI2M	5		
Advanced Master in European Business and Economic Policy	EBEP2MC	5		