

**DRT****DROI2313 European Community finance & tax law**

[30h] 4.5 credits

This course is taught in the 2nd semester

**Teacher(s):** Jacques Malherbe  
**Language:** french  
**Level:** 2nd cycle course

**Aims**

To give students a theoretical and practical knowledge of European Community law in respect of finance and tax regulation and its impact on national law.

**Main themes**

Case-law of the European Court of Justice concerning the influence of fundamental treaty freedoms on tax and finance law in the Member States, harmonisation by means of directives on direct and indirect taxes as well as in the field of banking law.

**Content and teaching methods**

A textbook and case book are made available to students, who then prepare certain subjects for discussion. Guest speakers from the European Commission are also invited. One session takes place at the Council of Ministers' building with the assistance of a legal expert from the Council.

**Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)**

Students are required to read the main decisions of the European Court of Justice, downloading them from its website.

**Other credits in programs**

**DREU3DS/E** Diplôme d'études spécialisées en droit international et européen(4 credits)  
(Droit européen)

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