



Syllabus

Academic year: 2020/2021

1.	Course name:	International & European Tax Law
2.	Lectures:	Prof. dr hab. Patrycja Zawadzka Prof. UWr dr hab. Katarzyna Kopyściańska
3.	Department:	Chair of Financial Law
4.	Course code:	23-LLMIEL-S2-S4-IETL
5.	Language of instruction:	English
6.	Field of study:	LL.M. International & European Law
7.	Period:	summer semester 2020/2021
8.	Time table:	https://usosweb.uni.wroc.pl
	Lectures on-line:	MS Teams, Thursdays 11.30 a.m. – 2.45 p.m.
9.	Lecture:	24 hrs
10.	Credits (ECTS):	3
	<i>Overview:</i>	
		The course constitutes an overview of documents and mechanisms of tax law.
	<i>Prerequisites:</i>	It is recommended that students have understanding of law or economy and have some knowledge of domestic tax law and public finance.
11.	<i>Teaching method:</i>	
		-lectures (24 hrs); weekly PowerPoint presentations, case questions; articles, links to sites; This course will be presented using class discussion and problem solving. Working group, discussions, tutorial. Students are assigned chapter problems and projects throughout the term. Detailed instructions for the problems and returns are posted by lecturers. There will be a test for students who will not present a topic before the end of this course.

	<p>It is student's responsibility to plan your time ahead. In particular, the date of the presentation cannot be changed. Presentaion should be send on our MSTeams group before the final date and presented on time. Necessary with:</p> <ul style="list-style-type: none"> - references to books, - legal acts, - practical examples/court verdicts/cases) 	
12.	<i>Learning outcomes/general purpose of the course:</i>	
	<ol style="list-style-type: none"> 1. To provide knowledge of taxes. 2. To provide fundamentals of EU's law of taxes. 3. To provide fundamentals of Polish law of taxes. 4. To acquaint students with concepts, principles and theories in the field of taxes. 	
13.	Learning outcomes (W - knowledge, U - skills, K – social competencies)	
	W1 - Student has the knowledge of the basis of taxes and economic theories in this area.	K_W01, K_W02, K_W06
	W2 - Student has the knowledge of the EU's, international and domestic taxes.	K_W01, K_W02, K_W04, K_W06
	W3 - Student has the knowledge of the character and basic regulation of the tax law.	K_W01, K_W02, K_W04, K_W06
	W4 - Student have the knowledge of the fundamental legal institutions in the area of taxes.	K_W01, K_W02, K_W04, K_W06
	U1 - Student is able to apply provisions of the law in the area of taxes.	K_U01 , K_U03, K_U06
	U2 - Student is able to identify legal issues concerning relations between taxes and law.	K_U01 , K_U03, K_U04 , K_U05, K_U06

	U3 - Student is able to use legal argumentation in order to present opinions on taxes.		K_U01 , K_U03, K_U04 , K_U05, K_U06		
	K1 - Student understands the significance of the tax law and can solve problems.		K_K01, K_K03		
14.	Course Coverage: Topics				
	1.	Concept and Functions of Tax System. Kind of Taxes. Elements of Tax Techniques.			
	2.	Concept and Functions of Tax System. Harmonisation of Taxes in the EU.			
	3.	Double taxation. Tax Heavens.			
	4.	Taxation of Income. Integration of direct taxation.			
	5.	Taxation of Wealth.			
	6.	Taxation of Consumption.			
	7.	Taxation and the Environment and Natural Resources.			
	8.	Administrative Cooperation in Taxation.			
	9.	Revision.			
15.	<i>Lecture - assessment:</i>				
		Exam	Presentation (or final test)	Being active	Own work
	W1 - Student has the knowledge of the basis of taxes and economic theories in this area.	-	+	+	+
	W2 - Student has the knowledge of the EU's, international and domestic taxes.	-	+	+	+
	W3 - Student has the knowledge of the character and basic regulation of the tax law.	-	+	+	+
W4 - Student have the knowledge of the fundamental legal institutions in the area of taxes.	-	+	+	+	

	U1 - Student is able to apply provisions of the law in the area of taxes.	-	+	+	+	
	U2 - Student is able to identify legal issues concerning relations between taxes and law.	-	+	+	+	
	U3 - Student is able to use legal argumentation in order to present opinions on taxes.	-	+	+	+	
	K1 - Student understands the significance of the tax law and can solve problems.		+	+	+	
	Summary: 100 %	-	65	10	25	
16.	Recommended reading:					
	1	European Tax Law, B. J. M. Terra, P. J. Watter,, Wolters Kluwer. 2012				
	2	Financial Law , J. Gliniecka (ed.), Gdansk University. Gdańsk 2016				
	Additional:					
	EU's regulations and directives, publications recommended by the lecturer.					
18.	Workload					
	Forms of activity				Average number of hours	
	Lectures				24	
	Own work				74	
	1. Reading.					
	2. Preparation for classes.					
	3. Giving presentation.					
4. Preparation for exam.						
Summary				98		
ECTS points				3		