



## Syllabus for International and European Tax Law Summer Semester 2024/2025

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### 1. Course Information

- **Course Name:** International and European Tax Law
  - **Course Code:** 23-LLMIEL-S2-S4\_IETL
  - **Level of Study:** Second-cycle (Master's degree)
  - **Program:** LL.M. in International and European Law
  - **Semester:** IV
  - **Academic Year:** 2024/2025
  - **Language of Instruction:** English
  - **ECTS Credits:** 3
  - **Lecturer:** Prof. dr hab. Patrycja Zawadzka
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### 2. Course Objectives

The course aims to:

1. Provide students with a comprehensive understanding of tax systems, including their concepts, functions, and types.
  2. Introduce the fundamentals of EU tax law and its harmonization efforts.
  3. Explore the practical application of tax law through case studies, court verdicts, and legal acts.
  4. Familiarize students with key concepts, principles, and theories in international and European tax law.
  5. Develop students' ability to analyze and solve tax-related legal issues.
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### 3. Learning Outcomes

Upon completing the course, students will:

- **Knowledge (W):**
    - Understand the basics of tax systems, economic theories, and tax regulations.
    - Gain knowledge of EU and international tax law, including harmonization efforts.
    - Recognize the fundamental legal institutions and frameworks in taxation.
  - **Skills (U):**
    - Apply legal provisions to tax-related issues.
    - Identify and analyze legal problems in taxation.
    - Use legal argumentation to present opinions on tax matters.
  - **Social Competences (K):**
    - Understand the significance of tax law and its role in solving real-world problems.
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### 4. Course Content

The course will cover the following topics:

1. **Introduction to the Course**
2. **Definition of Tax and Tax System**
3. **Sources of EU Tax Law**
4. **Laffer Curve**
5. **Lorenz Curve**
6. **Concept and Functions of Tax System, Kinds of Taxes**
7. **Elements of Tax Techniques**
8. **Tax Policy of the EU**
9. **EU Budget Revenues**
10. **VAT in the Budget of the EU**

11. **Tax Information Exchange with Other Countries**
  12. **Avoiding Double Taxation**
  13. **The Anti-Tax Avoidance Directive (Directive 2016/1164)**
  14. **Tax Havens & Tax Evasion**
  15. **Harmonization of Excise Duty**
  16. **Excise Duties on Tobacco in the EU**
  17. **Harmonization of VAT**
  18. **Excise Duties on Alcohol in the EU**
  19. **Excise Duties on Energy in the EU**
  20. **Direct Taxes**
  21. **Taxation of Wealth**
  22. **Taxation of Consumption**
  23. **Taxation of the Environment and Natural Resources**
  24. **Tax on Raising Capital**
  25. **Split Payment Mechanism in VAT Directive**
  26. **Standard Audit File for Tax (SAF-T)**
  27. **Customs Duty and Sources of EU Customs Law**
  28. **Customs Union and Customs Code**
  29. **The Merger Directive**
  30. **The Parent-Subsidiary Directive**
  31. **The Interest and Royalties Directive**
  32. **Payment Service Directive**
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## **5. Teaching Methods**

- **Lectures (24 hours):** Weekly PowerPoint presentations, case studies, and articles.
  - **Class Discussions:** Interactive sessions to discuss key concepts and legal issues.
  - **Problem-Solving Exercises:** Practical tasks to apply theoretical knowledge.
  - **Group Work:** Collaborative projects and presentations.
  - **Tutorials:** Guidance on assignments and exam preparation.
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## **6. Assessment Methods**

- **Presentation:**
    - Students must prepare and deliver a presentation on a selected topic.
    - The presentation should include practical examples, court verdicts, references to books/articles, and relevant legal acts.
    - The final grade will be based on the quality of the presentation and adherence to the criteria.
  - **Exam:**
    - For students who do not present a case study, an exam will be required.
    - The exam will test students' understanding of key concepts, definitions, legal acts, and case studies.
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## **7. Recommended Literature**

- **Primary Literature:**
  1. Terra, B. J. M., & Wattel, P. J. (2012 or 2018). *European Tax Law*. Kluwer Law International.
  2. Gliniecka, J. (Ed.). (2016). *Financial Law*. Gdańsk University.
- **Supplementary Literature:**
  1. European Union. (2024). *Taxation (information online)*. <https://eur-lex.europa.eu/summary/chapter/21.html> 2024
  2. European Commission. (2024). *Taxation & Customs Union (information online)*. [https://taxation-customs.ec.europa.eu/taxation-1\\_en](https://taxation-customs.ec.europa.eu/taxation-1_en) 2024

3. OECD. (2023). *Tax Administration 2023: Comparative Information on OECD and Other Advanced and Emerging Economies*. [https://www.oecd-ilibrary.org/taxation/tax-administration\\_23077727](https://www.oecd-ilibrary.org/taxation/tax-administration_23077727) 2023
  4. OECD. (2022). *Consumption Tax Trends 2022: VAT/GST and Excise, Core Design Features and Trends*. <https://doi.org/10.1787/6525a942-en> 2022
  5. OECD. (2019). *Taxing Energy Use 2019: Using Taxes for Climate Action*. <https://doi.org/10.1787/058ca239-en> 2019
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## **8. Student Workload**

- **Lectures:** 24 hours
  - **Self-Study:** 74 hours (including reading, preparation for classes, presentations, and exam preparation)
  - **Total Workload:** 98 hours
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## **9. Important Notes**

- Students are responsible for managing their time effectively.
  - Presentations must be submitted to the MS Teams group before the final deadline.
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## **10. Approval**

**Date of Approval:** 3<sup>rd</sup> Feb, 2025