

Course syllabus

International and European Taxation

Title of course in Hungarian: Nemzetközi és európai adózás

Language of instruction: English

Department: Department of Commercial Law and Financial Law

Type of course: obligatorily elective

Level of programme: MA (LLM)

Number of lessons per week: 2 hours/week

Semester: II.

Credit point value: 6

Code of course:

Prior course(s) required: Introduction into the Institutional Functioning of European Economic Integration and Legal Harmonization; Introduction into International Business Law

Course supervisor: Dr. Zsombor Ercsey

Lecturer(s): Dr. Zsombor Ercsey

Course description, purpose of the course:

The goal of this course is to provide students with an overview of issues related to the international and European aspects of public finance and tax law.

Course outline, description of acquired knowledge, skills and competences:

1. Introduction to the public finance of the European Union. Fiscal and monetary policy of the European Union and the member states thereof.
2. Tax harmonization within the European Union.
3. The European regulation of Value Added Tax.
4. Comparative tax law 1.
5. Comparative tax law 2.
6. International tax law (general overview).
7. The relationship between domestic and international tax law.
8. International taxation, sources of law, jurisdiction.
9. Double taxation, methods for elimination thereof.
10. OECD Model Tax Convention.
11. Taxation of income.
12. Taxation of capital.
13. International Tax Cooperation.

Interim course requirement(s):

The students write a paper regarding the issues discussed on the course, and, upon request, may hold a presentation as well.

Type of evaluation: course performance evaluation

Method of evaluation: written

Obligatory course materials:

M. Schellekens et al (eds.): European Tax Handbook 2017. Amsterdam: IBFD, 2017. ISBN 978-90-8722-407-3

Fabiola Annacondia (ed.): EU VAT Compass 2016/2017. Amsterdam: IBFD, 2016. ISBN 978-90-8722-376-2

The applicable regulation and conventions.

Recommended additional sources:

Terra Ben J. M.: European tax law. (5th ed.) The Hague: Kluwer Law International, 2008. ISBN 9789041127419

Giovanoli, Mario and Devos, Diego (eds.): International monetary and financial law: the global crisis, New York: Oxford University Press, 2010. ISBN 9780199588411