SYLLABUS

EUROPEAN TAX LAW

COSMIN FLAVIUS COSTAȘ, PH.D

ASSOCIATE PROFESSOR

1. Information regarding the programme

1.1 Higher education institution	**Babeş-Bolyai University Cluj-Napoca**
1.2 Faculty	**Faculty of Law**
1.3 Department	**Department of Public Law**
1.4 Field of study	**Tax Law**
1.5 Study cycle	**Master**
1.6 Study programme / Qualification	**International and Comparative Business Law**

2. Information regarding the discipline

2.1 Name of the discipline	**European Tax Law**						
2.2 Course coordinator	**Cosmin Flavius Costaş**						
2.3 Seminar coordinator	**Cosmin Flavius Costaş**						
2.4. Year of study	**1**	2.5 Semester	**1**	2.6. Type of evaluation	**E**	2.7 Type of discipline	**Compulsory (Fundamental)**

3. Total estimated time (hours/semester of didactic activities)

3.1 Hours per week	**3**	Of which: 3.2 course	**2**	3.3 seminar/laboratory	**1**
Time allotment:					hours
Learning using manual, course support, bibliography, course notes					**20**
Additional documentation (in libraries, on electronic platforms, field documentation)					**20**
Preparation for seminars/labs, homework, papers, portfolios and essays					**10**
Tutorship					**5**
Evaluations					**5**
Other activities: *not applicable*					**-**

3.7 Total individual study hours	**55**
3.8 Total hours per semester	**97**
3.9 Number of ECTS credits	**7**

4. Prerequisites (if necessary)

4.1. Curriculum	Basic knowledge of Tax Law and European Law
4.2. Competence	It is advisable to have good knowledge of legal English or at least good knowledge of English

5. Specific competencies acquired

Professional competencies	- Ability to understand the functioning of the internal market from a tax perspective - Ability to compare and select the best tax solutions for the functioning of a cross-border business - Ability to research on the actual structure of a national tax system using comparative tools - Understanding of ongoing tax compliance rules for business in Europe - Ability to address complex tax issues at the European level
Transversal competencies	- Antrepreneurial skills - Business decision making in an informed professional environment - Tax, accounting and administrative compliance skills

6. Objectives of the discipline (outcome of the acquired competencies)

7.1 General objective of the discipline	The course aims to ensure that students understand the main principles governing the European tax systems, from a comparative perspective, as well as to go over the key concepts and institutions employed in the tax field, both in European Union legislation and the case-law of the Court of Justice of the European Union
7.2 Specific objective of the discipline	At the end of the course, students should be able to: - prove a general understanding of main tax concepts, principles and institutions; - solve tax issues with reference to the European legislation and the case-law of the Court of Justice of the European Union; - provide a motivated choice of a preferred tax jurisdiction that best suits a cross-border business; - target compliance rules for the chosen tax treatment in a particular tax jurisdiction within the European Union.

7. Content

7.1 Course	Teaching methods	Remarks
1. Introduction to European Union Tax Law	Oral presentation of the main issues and interactive talks on these issues	In order to boost the understanding of a rather difficult subject, students shall be informed well in advance on the main topics approached, in order to tackle the bibliographical list at a steady pace
2. Role of the Court of Justice of the European Union in the Internal Market		
3. Taxation of Profit and Losses		
4. Common Corporate Consolidated Tax Base		
5. Cross-Border Tax Obstacles		
6. Human Rights & Taxation		
7. Protection of Business Premises		
8. Excise Duties and Business		
9. Selected Issues of European VAT (I)		
10. Selected Issues of European VAT (II)		
11. Tax Optimization (I). Europe		
12. Tax Optimization (II). Other Territories		
13. Forum Shopping		
14. Administrative Compliance		

Bibliography

Books:

1. B.J.M. Terra, P.J. Wattel, *European Tax Law* (sixth edition), Wolters Kluwer, 2012;
2. C. Brokelind, *Towards a Homogeneous EC Direct Tax Law*, IBFD, 2007;
3. W. Nykiel, M. Sęk, *Protection of Taxpayer's Rights. European, International and Domestic Tax Law Perspective*, Oficyna, 2009;
4. G. Kofler, M. Poiares Maduro, P. Pistone, *Human Rights and Taxation in Europe and the World*, IBFD, 2011;
5. J.-M. Tirard, *La fiscalité des sociétés dans l'UE* (8éme édition), Groupe Revue Fiduciaire, 2010;
6. A.P. Dourado, R. da Palma Borges, *The Acte Clair in EC Direct Tax Law*, IBFD, 2008;
7. D. Webber, *Traditional and Alternative Routes to European Tax Integration*, IBFD, 2010;
8. P. Pistone, *Legal Remedies in European Tax Law*, IBFD, 2009;
9. D. Webber, *European Direct Taxation. Case Law and Regulations*, Wolters Kluwer, 2011;
10. B.J.M. Terra, J. Kajus, *Introduction to European VAT*, IBFD, 2012.

Articles: 1. A. Horvath, *The Taxation of Intellectual Property in the European Union*, Cluj Tax Forum Journal no. 5/2018, pp. 7-16; 2. C.F. Costaș, *Access to File: Right(s) of the Defence or Defence of the Right(s)?*, Cluj Tax Forum Journal no. 5/2018, pp. 17-23; 3. I. Galiș, *Overview of the Administrative Cooperation Rules Within the European Union*, Cluj Tax Forum Journal no. 4/2018, pp. 5-23; 4. M. González Aparicio, *Taxation of the Bitcoin on the Value Added Tax: Particularly, Judgement of the European Court in Case C-264/14 (22 October 2015)*, Cluj Tax Forum Journal no. 3/2018, pp. 5-12; 5. C.F. Costaș, *Questions Concerning Investigative Powers and Sanctions in Cases of VAT Frauds. A Comparative Analysis*, Cluj Tax Forum Journal no. 2/2018, pp. 5-24; 6. P. Mastellone, *Taxpayers' Procedural Rights in the Transnational Tax Assessment: State of Art and Future Perspectives*, Cluj Tax Forum Journal no. 1/2018, pp. 5-24.

7.2 Seminar	Teaching methods	Remarks
Students are required to pick a member state of the European Union at the beginning of the course (first week) and follow the structure of the course in order to gain information about that tax jurisdiction, with a view to provide an informed and professional analysis at the end of the course. Seminars are dedicated to perspectives' broadening, based on comparative talks over selected topics	Interactive, based on a brainstorming approach and a comparative learning experience	Students are advised to follow closely the developments in their chosen member state, in order to keep the discussions alive and react promptly to the topics debated

8. Evaluation

Type of activity	8.1 Evaluation criteria	8.2 Evaluation methods	8.3 Share in the grade (%)
8.4 Course	Based on their semester-long preparation and a number of selected key points of discussion, students shall provide a written assesment from a comparative perspective and from the point of view of the member state they focused on	Written exam	60%
8.5 Seminars	Ability to respond to selected topics from a focused and comparative perspective on different tax issues	Discussions	40%
8.6 Minimum performance standards			
• At least grade 5 (from a scale of 1 to 10) at written exam & seminars			

Date	Signature of course coordinator	Signature of seminar coordinator
19.09.2024	Cosmin Flavius Costaş	Cosmin Flavius Costaş

Costas Cosmin Flavius

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Date: 2024.09.19 16:28:30 +03'00'

Date of approval Signature of the head of department

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