

## DISCIPLINE DESCRIPTION

### 1. Information on the programme

1.1 Institution of higher education	West University of Timișoara
1.2 Faculty	Faculty of Law
1.3 Department	Department of Private Law
1.4 Field of Study	Law
1.5 Cycle of study	Master's Degree
1.6 Programme of study / Qualification	European Union Law

### 2. Information on the discipline

2.1 Discipline denomination	<b>European Union Fiscal Law</b>						
2.2 Responsible for class activities	Natalia Șvidchi, PhD						
2.3 Responsible for seminar activities	Natalia Șvidchi, PhD						
2.4 Responsible of the laboratory activity/work	-						
2.5 Year of study	I	2.6 Semester	II	2.7 Type of evaluation	E	2.8 Discipline regime	CS

### 3. Total estimated time (number of hours of teaching activities per semester)

<b>3.1 Number of hours per week</b>	3	out of which class:	2	seminar	1	laboratory	-
<b>3.2. Number of hours per semester</b>	42	out of which class:	28	seminar	14	laboratory	-
<b>3.3. Distribution of time:</b>							<b>hours</b>
Study using textbooks, support materials, bibliography and notes							41
Additional research in the library, using specialized electronic platforms / field research							28
Preparation for seminars / laboratories, homework, projects, essays							14
Tutoring							14
Examination							5
Other activities .....							-
<b>3.4 Total number of hours of individual study</b>			<b>83</b>				
<b>3.5 Total number of hours per semester<sup>1</sup></b>			<b>125</b>				
<b>3.6 Number of credits</b>			<b>5</b>				

### 4. Preconditions (if any)

<sup>1</sup> Numărul total de ore trebuie să fie cuprins între (Număr credite) x 25 ore și (Număr credite) x 27 ore

4.1 curriculum-related	-
4.2 competence-related	-

### 5. Conditions (if any)

5.1 regarding classes	-
5.2 regarding seminars	-
5.3 regarding laboratories	-

### 6. Specific accumulated competences

Professional competences	<ul style="list-style-type: none"> <li>• Appropriate use of European regulations, principles and case law in the fiscal field</li> <li>• The correct application of the mechanisms provided by harmonized legislation for internal situations</li> <li>• Identification in the national legislation of potential discrimination and deviations from the harmonized legislation</li> </ul>
Cross competences	<ul style="list-style-type: none"> <li>• Development of professional tasks efficiently and responsibly</li> <li>• Application of techniques for effective work in a team (with interdisciplinary elements)</li> <li>• Efficient use of communication resources and sources of information and training assistance</li> </ul>

### 7. Discipline objectives (resulting from the grid of specific accumulated competences)

7.1 General discipline objective	<ul style="list-style-type: none"> <li>• Knowledge of the European principles, regulations and case law in the fiscal field</li> </ul>
7.2 Specific objectives	<ul style="list-style-type: none"> <li>• Understanding the place and role of European principles, regulations and case law as sources of law</li> <li>• Proper application of harmonized regulations on indirect taxes (VAT , excises duty, customs duties )</li> <li>• Proper application of harmonized regulations in the field of direct taxation</li> <li>• Study the CJEU case law in the field of freedoms in order to identify the applicable principles, applicable also in the national law</li> <li>• Resolving the potential conflict between internal, European and international taxation fiscal rules</li> </ul>

## 8. Contends

8.1 Class	Teaching method	Observations
1. Historical development of the European fiscal law.	Presentation, case-law exemplification, questioning	1 hour
2. Sources of the European fiscal law. Principles of the European law. TFEU. Charter of Fundamental Rights. CJEU and ECHR case-law.	Presentation, case-law exemplification, questioning	3 hours
3. Harmonization of the European Union law in the field of the indirect taxes.	Presentation, case-law exemplification, questioning	2 hour
4. Value added tax. Taxable persons. Taxable operations. Intra-community operations. VAT deductibility. The place of taxable transactions. The adjustment of the taxable base and the adjustment of VAT. Registration and reporting obligations. Special VAT schemes.	Presentation, case-law exemplification, questioning	6 hours
5. Harmonization of the European Union law in the field of the direct taxation. Parent -Subsidiary Directive (2011/96/EU). Interest-royalty Directive (2003/49/EC). Merger Directive (2009/133/EC).	Presentation, case-law exemplification, questioning	6 hours
6. Indirect harmonization by CJEU case-law in the field of direct taxation. CJEU case-law in the field of the free movement of persons. CJEU case-law in the field of freedom of establishment. CJEU case-law in the field of freedom to provide services. CJEU case-law in the field of freedom of movement of capital.	Presentation, case-law exemplification, questioning	2 hours
7. Common Consolidated Corporate Tax Base	Presentation, case-law exemplification, questioning	1 hour
8. Directive 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market	Presentation, case-law exemplification, questioning	2 hours
9. Reference for preliminary ruling to CJEU. The impact of the freedom of freedoms of movement in the taxation field. The practice of the national courts.	Presentation, case-law exemplification, questioning	2 hours

10. Procedural Directives: the exchange of information in the field of direct taxation (Directive 2011/16/EU); assistance for the recovery of claims (Directive 2010/24/EU). Directive 2017/1852 on tax dispute resolution mechanisms in the European Union	Presentation, case-law exemplification, questioning	3 hours
<p><b>Bibliography</b>  M. Lang, P. Pistone, J. Schuch, C. Staringer, <i>Introduction to European Tax Law on Direct Taxation</i>, 4<sup>th</sup> edition, Vienna, 2016;  B. Terra, J. Kajus, <i>A Guide to the European VAT Directives, Volume I</i>, IBFD, 2014.  B. Terra, P. Wattel, <i>European Tax Law</i>, sixth edition, Ed. Wolters Kluwer. Law&amp;Business, 2012.  Jacques Malherbe, <i>European law on direct taxation</i>, 2018.</p> <p><b>Legislation</b>  Legislative and case-law resources of the European Union</p>		
<b>8.2 Seminar</b>	<b>Teaching method</b>	<b>Observations</b>
1. CJEU case-law. Principles derived from the CJEU case-law.	Case studies, case-law identification and synthesizing, submission of reports	2 hour
2. The procedure of the reference for a preliminary ruling. Elaboration of petitions for referral to the European court.	Case studies, case-law identification and synthesizing, submission of reports	1 hour
3. CJEU case-law in the field of European freedoms with consequences in the tax law of the direct taxation.	Case studies, case-law identification and synthesizing, submission of reports	3 hours
4. The practice of CJEU and of the national courts in the field of VAT and excises.	Case studies, case-law identification and synthesizing, submission of reports	3 hours
5. Parent - Subsidiary Directive (2011/96/EU)	Case studies, case-law identification and synthesizing, submission of reports	1 hour
6. Interest-royalties Directive (2003/49/EC)	Case studies, case-law identification and synthesizing, submission of reports	1 hour
7. Merger Directive (2009/133/EC)	Case studies, case-law identification and synthesizing, submission of reports	2 hours
8. The CCCTB mechanism	Case studies, case-law identification and synthesizing, submission of reports	1 hour
<b>8.3 Laboratory</b>	-	-
<p><b>Bibliography</b>  M. Lang, P. Pistone, J. Schuch, C. Staringer, <i>Introduction to European Tax Law on Direct Taxation</i>, 4<sup>th</sup> edition,</p>		

Vienna, 2016;

B. Terra, J. Kajus, A Guide to the European VAT Directives, Volume I, IBFD, 2014.

B. Terra, P. Wattel, *European Tax Law*, sixth edition, Ed. Wolters Kluwer. Law&Business, 2012.

Jacques Malherbe, *European law on direct taxation*, 2018.

### Legislation

Legislative and case-law resources of the European Union

## 9. Corroboration of the discipline contents with the expectations of the representatives of the epistemic community, professional associations and key employers in the field of the programme

- The teaching activity related to the discipline pursues the achievement by the students of professional and transversal competences which would ensure their integration within the labour market in the activity field specific to the business European taxation.

## 10. Evaluation

Type of activity	Evaluation criteria	Methods of evaluation	Percentage of the final grade
Class	Evaluation of each student, by reference to minimal performance standards	The final paper will consist in 3 cases with 3 punctual question. Each answer is graded with 1 point. The final grade shall be the sum of the points granted for each question, to which shall be added 1 point <i>ex officio</i> .	90%
Seminar	Evaluation of each student, by reference to minimal performance standards	Evaluation of the current activity	10%
Laboratory/papers	-	-	-

### Minimal performance standard

- The appropriate use of the European regulations, principles and case-law in the taxation field
- The corrects application of the mechanisms provided by the harmonized legislation in national situations
- Identification in the national legislation of possible discriminations and deviations from the harmonized law.

## 11 .Desfășurarea activității didactice și de evaluare în mediul online

Platforma de e-learning utilizată	Aplicația de video-conferință ce va fi utilizată	Condițiile tehnice necesare pentru participarea la procesul educațional și la procesul de evaluare	Modalitatea/platforma prin care suportul de curs poate fi consultat în format electronic și în care pot fi accesate alte resurse de învățare / bibliografice în format digital
Moodle / Google Classroom			
Platforma e-learning uvt <a href="https://elearning.e-">https://elearning.e-</a>	<a href="https://meet.google.com/">https://meet.google.com/</a>	Studentul are nevoie de acces la mijloace tehnice specifice, în vederea	Platforma e-learning uvt <a href="https://elearning.e-uvt.ro/">https://elearning.e-uvt.ro/</a>

uvt.ro/		participării la procesul educațional și la cel de evaluare: desktop / laptop / tabletă / smartphone conectate la internet, care permit accesul pe platforma de e-learning utilizată, precum și instalarea aplicației de video-conferință folosite. În vederea desfășurării optime a procesului de învățământ, logarea studentului pe platforma de e-learning utilizată se va face exclusiv de pe contul instituțional (prenume.numeanul <a href="mailto:nașterii@e-uvt.ro">nașterii@e-uvt.ro</a> ).	
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Date of filling in:

15.09.2020

Signature of the person responsible for class:

Natalia Șvidchi, PhD

Date of approval in the department

23.09.2020

Signature of the head of the department

asist. prof. Florin I. Mangu, Phd.