

## 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		Research Assistant Natalia Șvidchi, PhD					
2.3 Responsible for seminar activities							
2.4 Responsible of the laboratory activity/work		-					
2.5 Year of study	I	2.6 Semester	II	2.7 Type of evaluation	C	2.8 Discipline regime	OS

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

<b>3.1 Number of hours per week</b>	2	out of which class:	2	seminar	-	laborator y	-
<b>3.2. Number of hours per semester</b>	28	out of which class:	28	seminar	-	laborator y	-
<b>3.3. Distribution of time:</b>							<b>hours</b>
Study using textbooks, support materials, bibliography and notes							20
Additional research in the library, using specialized electronic platforms / field research							14
Preparation for seminars / laboratories, homework, projects, essays							10
Tutoring							1
Examination							2
Other activities .....							-
<b>3.4 Total number of hours of individual study</b>			<b>47</b>				

<b>3.5 Total number of hours per semester<sup>1</sup></b>		<b>75</b>
<b>3.6 Number of credits</b>		<b>3</b>

#### 4. Preconditions (if any)

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. Discipline objectives (expected results of the learning process to which the discipline contributes)

Knowledge	<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>
Abilities	<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>
Responsibility and autonomy	<ul style="list-style-type: none"> <li>• Developing the capacity to conduct, individually and autonomously, analyses of given factual situations and to operate with the relevant concepts of EU fiscal law at a level similar to that required in a legal professional environment.</li> </ul>

#### 7. Contents

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

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	2 hours
3. Harmonization of the European Union law in the field of the indirect taxes.	Presentation, case-law exemplification, questioning	2 hours
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	3 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	3 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	3 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	1 hour
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	1 hour
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
11. Debate subjects: CJEU case-law. Principles derived from the CJEU case-law;  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	2 hours
12. Debate subjects: CJEU case-law in the field of European freedoms with consequences in the tax law of the direct taxation;  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	2 hours
13. Debate subjects: Parent - Subsidiary Directive (2011/96/EU); Interest-royalties Directive (2003/49/EC); Merger Directive (2009/133/EC)	Case studies, case-law identification and synthesizing, submission of reports	2 hours
14. Debate subjects: The CCCTB mechanism	Case studies, case-law identification and synthesizing, submission of reports	2 hours

**Bibliography**

M. Lang, P. Pistone, J. Schuch, C. Staringer, *Introduction to European Tax Law on Direct Taxation*, 4<sup>th</sup> edition, 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

**8. 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.

**9. 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 by the sum of the points granted for each question, to which shall be added 1 point <i>ex officio</i> .	100%
Seminar			
Laboratory/papers	-	-	-
<b>Minimal performance standard</b>			
<ul style="list-style-type: none"> <li>• The appropriate use of the European regulations, principles and case-law in the taxation field</li> <li>• The corrects application of the mechanisms provided by the harmonized legislation in national situations</li> <li>• Identification in the national legislation of possible discriminations and deviations from the harmonized law.</li> </ul>			

Date of filling in:

15.09.2023

Date of approval in the department

19.09.2023

Signature of the person responsible for class:

Research Assistant Natalia Şvidchi, PhD

Signature of the head of the department

Assoc. Prof. Florin I. Mangu, PhD