



Course title: **European Union Tax Law**

ECTS credit allocation (and other scores): 5

Semester: Summer

Level of study: ISCED-7- long-cycle programmes (EQF-7)

Branch of science: Social sciences / law

Language: English or/and French.

Number of hours per semester: 15

Course coordinator/ Department and e-mail:

dr hab. Michał Mariański, Ph.D./ Department of Financial Law and Tax Law

e-mail: michal.marianski@uwm.edu.pl

Type of classes: classes

Substantive content

CLASSES:

LECTURES: -

The course aims at providing students interested in EU tax law with a general introduction to the basic principles and concepts of this branch. The objective of the course is to enable the students to identify and explain the main concepts and principles governing EU tax law. Also to gain an understanding of the disciplines and practice of EU tax law so that they may acquire further knowledge and skills in these areas, and identify and discuss challenges and shortcomings of contemporary EU tax law,

Learning purpose:

The course will explain and discuss the current status and challenges of EU tax law regulations

On completion of the study programme the graduate will gain:

Knowledge:

The student will get to know what are the principles of the VAT tax in the EU regulations

Skills:

The student will know how to apply EU tax law to specific situations and case studies

Social Competencies:

The student will appreciate the substantial jurisprudence of Court of Justice of the EU

Basic literature:

1. Ben J.M. Terra, Peter J. Wattel, European Tax Law, Wolters Kluwer, New York 2012;
2. Ben J.M. Terra, Peter J. Wattel, European Tax Law, New York 2012 [student version];



3. M. Lang, P. Pistone, J. Schuch and C. Staringer, *Introduction to European Tax Law: Direct Taxation*, London 2008
4. M. Mariański, B. Pahl, *Issues related to wind power plants taxation. A comparative analysis based on French tax law regulations* [w:] *The financial law towards challenges of the XXI Century*, (red.) P. Mrkývka, J. Gliniecka, E. Tomášková, E. Juchniewicz, T. Sowiński, M. Radvan, Gdańsk-Brno: Masaryk University, 2020,

Supplementary literature:

1. M. Isenbaert, *EC Law and the Sovereignty of the Member States in Direct Taxation*, IBFD, Amsterdam 2012
 2. B. Obuoforibo (Managing editor) F. Vanistendael, R. Szudoczky, R. Resch and J. Petkevica (Founding editors), *ECJ Direct Tax Compass 2012*, IBFD, Amsterdam 2012,
 3. M. Lang, P. Pistone, J. Schuch, C. Staringer, *Horizontal Tax Coordination*, IBFD, Amsterdam 2012,
 5. D. Weber, *Traditional and Alternative Routes to European Tax Integration*, IBFD, Amsterdam 2010,
 6. H. van Arendonk, S. Jansen, R. van der Paardt, *VAT in an EU and International Perspective*, IBFD, Amsterdam 2011,
 7. B.Terra, J.Kajus, *A Guide to the European VAT Directives*, IBFD, Amsterdam 2012,
 8. R. Lipniewicz, *Europejskie prawo podatkowe*, Wydawnictwo Difin, Warszawa 2011
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The allocated number of ECTS points consists of:

Contact hours with an academic teacher: 1.5 hour every second week

Student's independent work: analysing the chosen legal texts