



COURSE UNIT DESCRIPTION

Course Unit Title	International Indirect Taxation and European VAT Law	
Course Unit Code	FL600	
Type of Unit	Core	
Level of Course Unit	Second cycle	
Year of Study	First/second year	
Semester	On demand	
Number of ECTS Credits	6 ECTS	
Course Unit Objectives	<p>In the modern era of globalization, local and international consumption of goods and services has reached unprecedented peaks. Consequently, indirect taxation on consumption has become a significant and increasingly relevant source of revenue. National governments and supranational institutions have thus become more and more involved in indirect tax policy. This course aims at analysing the recent developments in international VAT/Goods and Services (GST) tax policy from a legal standpoint. In this vein, for the purpose of the course, the focus is on the EU and OECD's policy-making role. After the introduction, this course will seek to present the recent and most impactful activities of the EU on VAT. Additionally this course will be devoted to the recent work of OECD in the development of an international standard regarding practices to be adopted by government administrations at all levels while legislating on VAT. Finally, this course will concentrate on the merits and drawbacks of the EU and OECD activities.</p> <p>In this context, the systematic study into the levying of VAT on cross-border digital trade cannot be ignored. As a result this course will seek to comprehensively deal with the levying and collection of VAT on digital imports in EU and OECD Countries. The aim of this course is, therefore, to provide a thorough analysis of the levying and collection of VAT on cross-border digital trade in in EU and OECD Countries with the object of proposing amendments to the VAT Act that will lead to a modern VAT collection policy that ensures the accurate levying of VAT on cross-border transactions, and the effective collection of the VAT so levied.</p>	
Learning Outcomes	On completion of this course students are expected to:	
	CILO 1	the OECD VAT system, its nature and its inherent characteristics, including explanations and analysis behind the terminology used
	CILO 2	Analysing the EU VAT system and the recent developments in international VAT/Goods and Services (GST) tax policy from a legal standpoint.
	CILO 3	Normative Framework of VAT Treatment of Provision and Intermediation of Goods and Services
	CILO 4	The VAT deduction right should be studied closely as well as the problems arising from having VAT exemptions in a VAT system, with the purpose of setting the proper context for the analysis in this course.
	CILO 5	a study of the EU VAT law implemented on Cross border Digital Trade and how the VAT exemption in this domain has developed in theory and practice

Name of Lecturer(s)	TBA	
Mode of delivery	Face to Face	
Prerequisites or corequisites	None	
Course Content	Value Added Tax (VAT) and the OECD	CILO 1,2
	VAT Law within the EU - its development and challenges;	CILO 3,4
	The Right to Deduct VAT	CILO 3,5
	Exempt Goods and Services	CILO 1,3
	Fiscal Neutrality as an Overarching Principle in the EU VAT System	CILO 3
	Normative Framework of VAT Treatment of Provision and Intermediation of Goods and Services	CILO 1, 3
	VAT Law On on cross-border digital trade	CILO 5
	Overview VAT on digital imports in EU and OECD Countries	CILO 3
Recommended or required reading	<p>Lecture notes</p> <p>Textbooks:</p> <p>By Ad Vam Dpesum, Herman Vam Kesteren and Gert-Jan Van Norden. 2016. Fundamentals of EU VAT Law. Kluwer Law International.</p> <p>B J M Terra and P J Watel, European Tax Law 5th. Editon.(Kluwer, 2008)</p> <p>O'Shea T EU Tax Law and Double Tax Conventions (London, Avoir Fiscal Ltd, 2008)</p> <p>Morse, Geoffrey and Williams, David D, Davies: Principles of Tax Law (Published by Sweet & Maxwell, 6th Editon 2008)</p> <p>Ben Terra, Julie Kajus, Commentary on European VAT, IBFD Books, 2019 (required).</p> <p>Lang Pistone Rust Schuch Staringer Pillet (Hrsg.), CJEU - Recent Developments in Value Added Tax 2018, Linde, 2019.</p> <p>Terra, B.J.M.; Kajus, J. Administrative Cooperation and Combating Fraud in the Field of VAT, IBFD, 5 March 2019</p> <p>Further reading from Marie Lamesch</p> <p>“Brexit: possible consequences in the area of indirect taxes”, with Servaas van Thiel, World Tax Journal 2018 (Volume 10), No. 1.</p> <p>“Soft law and EU VAT: From informal to inclusive governance?”, World Journal of VAT/GST Laws, Volume 5, Issue 1 pp. 9-31.</p> <p>“From clicks to compliance: A data conduit to collect VAT”, with Mack Saraswat, International VAT Monitor, Vol. 28, issue 5.</p>	
Planned learning activities and teaching methods	Lectures; in-class discussion and debates; in-class exercises; problem sets; teamwork.	

Assessment methods and criteria	10% Participation 15% In class open book interim exam 75% Final exam
Language of Instruction	English
Work Placement(s)	Not applicable