

DISCIPLINE DESCRIPTION

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	European Union Fiscal Law						
2.2 Responsible for class activities	Natalia Șvidchi, PhD						
2.3 Responsible for seminar activities	Natalia Șvidchi, PhD						
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)

3.1 Number of hours per week	3	out of which class:	2	seminar	1	laboratory	-
3.2. Number of hours per semester	42	out of which class:	28	seminar	14	laboratory	-
3.3. Distribution of time:							hours
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							1
Examination							1
Other activities							-
3.4 Total number of hours of individual study			83				
3.5 Total number of hours per semester¹			125				
3.6 Number of credits			5				

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	-

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

6. Specific accumulated competences

Knowledge	<ul style="list-style-type: none"> • acquisition of research methods and working paradigms in this field; • deepening the principles, concepts, theories of the discipline and the national legal provisions in the field; • deepening the principles, concepts, theories of the discipline and the legal provisions in the field, within the foreign legal systems that have been sources of inspiration in the field for the Romanian legislator; • deepening the solutions of the national and foreign judicial practice in the field, respectively of the consistency or discordance between them regarding the solutions adopted in the field, in national law and in the law of the states, which was a source of inspiration for the Romanian legislator;
Skills	<ul style="list-style-type: none"> • analyzing, interpreting, correlating legal texts and national judicial practice in the field; • comparative analysis of the local doctrine in the field; • detecting, analyzing, interpreting and correlating the texts of legislation, doctrine and jurisprudence, having as a starting point a concrete legal problem, specific to the discipline; • the presentation, interpretation, comparative analysis of the legal institutions in the national law as well as their correlation with the corresponding institutions in other legal systems in the field, which have been models for the Romanian legislator;
Responsibility and autonomy	<ul style="list-style-type: none"> • the elaboration of a study and/or professional project on the legal framing of a factual situation using the principles and methods established within the discipline and supported by the legislation, doctrine and jurisprudence related to a concrete problem; • carrying out professional obligations efficiently and responsibly; the application of teamwork techniques with the approach of cases with interdisciplinary elements; • efficient use of communication resources, as well as information and assisted professional training resources; optimal and creative capitalization of one's own potential in scientific activities, periodic self-evaluation of performance; • engaging in partnership relations with other persons - institutions with similar responsibilities;

7. Contents

7.1 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 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	Presentation, case-law exemplification, questioning	6 hours

the adjustment of VAT. Registration and reporting obligations. Special VAT schemes.		
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
Bibliography M. Lang, P. Pistone, J. Schuch, C. Staringer, <i>Introduction to European Tax Law on Direct Taxation</i> , 4 th edition, Vienna, 2016; B. Terra, J. Kajus, <i>A Guide to the European VAT Directives</i> , Volume I, IBFD, 2014. B. Terra, P. Wattel, <i>European Tax Law</i> , sixth edition, Ed. Wolters Kluwer. Law&Business, 2012. Jacques Malherbe, <i>European law on direct taxation</i> , 2018.		
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7.2 Seminar	Teaching method	Observations
1. CJEU case-law. Principles derived from the CJEU case-law.	Case studies, case-law identification and synthesizing, submission of reports	2 hours

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
<p>Bibliography M. Lang, P. Pistone, J. Schuch, C. Staringer, <i>Introduction to European Tax Law on Direct Taxation</i>, 4th edition, Vienna, 2016; B. Terra, J. Kajus, <i>A Guide to the European VAT Directives</i>, Volume I, IBFD, 2014. B. Terra, P. Wattel, <i>European Tax Law</i>, sixth edition, Ed. Wolters Kluwer. Law&Business, 2012. Jacques Malherbe, <i>European law on direct taxation</i>, 2018.</p> <p>Legislation Legislative and case-law resources of the European Union</p>		

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

<ul style="list-style-type: none"> 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 be the	90%

		sum of the points granted for each question, to which shall be added 1 point <i>ex officio</i> .	
Seminar	Evaluation of each student, by reference to minimal performance standards	Evaluation of the current activity	10%
Minimal performance standard			
<ul style="list-style-type: none"> • 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. 			

10. 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 https://elearning.e-uvt.ro/	https://meet.google.com/	Studentul are nevoie de acces la mijloace tehnice specifice, în vederea 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 nasterii@e-uvt.ro).	Platforma e-learning uvt https://elearning.e-uvt.ro/

Date of filling in:

Signature of the person responsible for class:

15.09.2024

Natalia Şvidchi, PhD

Date of approval in the department

Signature of the head of the department

18.09.2024

asist. prof. Florin I. Mangu, PhD.