SYLLABUS

1. Information about the study programme

1.1 Institution of higher education	West University of Timisoara
1.2 Faculty	of Law
1.3 Department of	Private Law
1.4 Field of study	Legal Sciences
1.5 Study cycle	Batchelor´s degree
1.6 Study programme	European and International Law

2. Information about the subject/discipline

2.1 Name			EU Fiscal Law				
2.2 Course coordinator			asist. dr. Natalia Șvidchi				
2.3 Seminar coordinator			asist. dr. Natalia Șvidchi				
2.4 Year of study	IV	**2.5 Semester**	2	**2.6 Type of assessment**	E[1] Exam	**2.7 Type of discipline**	DOP

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

3.1 Number of hours per week	**3**	**3.2 course**	**2**	**3.3 seminar/laboratory**	**1**
3.4 Total hours in the curriculum	**42**	**3.5 course**	**28**	**3.6 seminar/laboratory**	**14**
Distribution of time:					**hours**
Study based on Instructions, course materials, bibliography and notes					15
Additional documentation library, specialized electronic platforms / field					9
Training seminars / laboratories, homework, essays, portfolios and essays					9
Tutoring					1
Examinations					2
Other activities					-

3.7 Total hours of individual study	**33**
3.8 Total hours per semester	**75**
3.9 Number of credits	**3**

4. Prerequisites (where applicable)

4.1 of curriculum	-
4.2 of skills	-

[1] According to article 37, paragraph (1) of the Higher Education Law no. 199/2023, with subsequent amendments and additions, "the academic success of a student during a study program is determined by verifying the acquisition of the expected learning outcomes through exam-type evaluations and evaluation throughout the semester".

5. Conditions (where applicable)

5.1 for the course	
5.2 for the seminar	

6. Discipline objectives - expected learning outcomes which contribute to the completion and passing the discipline

Knowledge	C22. Identifies the sources of law applicable to a specific situation; C24. Interprets Romanian legislation, European Union legislation, and international legal instruments; C25. Interprets and correlates national legislation with European Union legislation and international treaties; C26. Explains and interprets legal institutions under national, European, and international law; C34. Identifies and analyses the case law of national and international courts in support of legal solutions; C38. Identifies tax and financial law provisions relevant to the analysis of taxpayers' tax obligations.
Skills	A23. Uses the applicable legislation to analyse specific legal situations and identify appropriate legal solutions; A27. Applies critical and analytical thinking to assess legal arguments and identify optimal legal solutions; A30. Applies legal interpretation techniques to correlate national and international legal provisions and to analyse European and international case law; A40. Applies tax and financial law provisions in analysing taxpayers' tax obligations and tax optimisation; A56. Interprets and uses the case law of the Court of Justice of the European Union and the European Court of Human Rights in support of reasoned legal solutions; A65. Analyses the relationship between European Union law and national law through the application of the principles of primacy and direct effect of EU law.
Responsibility and autonomy	R2. Examines and provides reasoned arguments concerning the application of specific legal provisions in the analysis of various legal matters; R30. Provides specialised legal advice adapted to the national and international legislative context; R34. Adapts legal solutions to the specific circumstances of each case and assumes responsibility for substantiating them; R37. Demonstrates autonomy in formulating legal solutions and substantiating them through legal and ethical arguments.

7. Contents

7.1 Course	**Teaching methods**	**Comments**
1. The EU Tax Law Framework: Sources, Supremacy, Direct Effect and Legal Remedies	Presentation, case-law exemplification, questioning	2 hours

2. Fundamental Freedoms and Direct Taxation	Presentation, case-law exemplification, questioning	2 hours
3. State Aid and Taxation under EU Law	Presentation, case-law exemplification, questioning	2 hours
4. The Parent-Subsidiary Directive	Presentation, case-law exemplification, questioning	2 hours
5. The Interest and Royalties Directive	Presentation, case-law exemplification, questioning	2 hours
6. The Merger Directive and Cross-Border Corporate Reorganisations	Presentation, case-law exemplification, questioning	2 hours
7. Anti-Tax Avoidance and Global Minimum Tax Rules	Presentation, case-law exemplification, questioning	2 hours
8. EU Tax Administrative Cooperation and Dispute Resolution	Presentation, case-law exemplification, questioning	2 hours
9. Scope and Taxable Persons under the EU VAT System	Presentation, case-law exemplification, questioning	2 hours
10. Taxable Transactions and the Place of Supply	Presentation, case-law exemplification, questioning	2 hours
11. Chargeable Event, Taxable Amount and VAT Rates	Presentation, case-law exemplification, questioning	2 hours
12. VAT Exemptions	Presentation, case-law exemplification, questioning	2 hours
13. The Right to Deduct VAT	Presentation, case-law exemplification, questioning	2 hours
14. VAT Compliance and Special Schemes	Presentation, case-law exemplification, questioning	2 hours

Bibliography:

- M. Lang, P. Pistone, J. Schuch, C. Staringer, A. Rust, G. Kofler, K. Spies, *Introduction to European Tax Law on Direct Taxation,* 8th edition, Vienna, 2024;
- B. Terra, J. Kajus, *Introduction to European VAT*, IBFD, 2023.
- Legislative and case-law resources of the European Union

7.2. Seminar	**Teaching methods**	**Comments**
1. Supremacy, Direct Effect and Effectiveness in EU Tax Law – CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
2. Fundamental Freedoms and Direct Taxation – CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
3. State Aid – CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
4. Cross-Border Dividends payments– CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
5. Cross-Border Interest and Royalties payments - CJEU Case Law	Case studies and analysis of CJEU case law	1 hour

6. Cross-Border Reorganisations– CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
7. Anti-Tax Avoidance Measures – CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
8. Exchange of Information, Mutual Assistance and Tax Dispute Resolution - CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
9. Taxable Person and Economic Activity – CJEU Case Law	Case studies and analysis of CJEU case law	1 hours
10. Taxable Transactions– CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
11. Place of Supply and Cross-Border VAT – CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
12. VAT Exemptions and Their Interpretation – CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
13. The Right to Deduct VAT and the Principle of Neutrality – CJEU Case Law	Case studies and analysis of CJEU case law	1 hour
14. VAT Compliance and Special Schemes – Practical Cases and CJEU Case Law	Case studies and analysis of CJEU case law	1 hour

Bibliography:

- M. Lang, P. Pistone, J. Schuch, C. Staringer, A. Rust, G. Kofler, K. Spies, *Introduction to European Tax Law on Direct Taxation,* 8th edition, Vienna, 2024;
- B. Terra, J. Kajus, *Introduction to European VAT*, IBFD, 2023.
- Legislative and case-law resources of the European Union

8. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself

The teaching activity related to this discipline is designed to develop professional and transversal competences relevant to the labour market, particularly in the field of European business taxation, and to respond to the expectations of professional associations and prospective employers.

9. Use of tools based on generative artificial intelligence

Generative AI tools may be used for editing/reviewing student-prepared summaries of CJEU case law in the context of seminar assessment only. Students remain responsible for the accuracy and content of their work and must disclose the use of the tool.
The most well-known examples of generative AII tools include, but are not limited to: ChatGPT, Google Gemini, Copilot for text, or MidJourney for images.
Each student will specify, in a statement written separately for each assignment, according to the model in Annex 3 of the Regulation on the use of generative artificial intelligence in the educational process at UVT, the tool they used, how it was used, and the part of the assignment in which it was used.

10. Evaluation

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of the final mark
10.4 Course	Evaluation of each student, by reference to minimal performance standards	Oral examination based on the topics covered during the lectures	80 %
10.5 Seminar	Evaluation of each student, by reference to minimal performance standards	Evaluation of the current activity	20 %
10.6 Minimum performance standards			
– The appropriate application of EU regulations, principles and case law in the field of taxation; – The correct application of mechanisms provided by harmonised EU legislation in national tax situations; – The ability to identify and apply the relevant EU legal framework to cross-border tax situations; – The ability to interpret CJEU case law and use it to support solutions to tax law problems; – The ability to assess the compatibility of national tax measures with EU law, including fundamental freedoms and State aid rules; – The correct application of EU tax directives and their mechanisms in relevant national and cross-border situations.			

11. Carrying out teaching and assessment activity in the online environment

The e-learning platform used Moodle / Google Classroom	The video-conferencing application that will be used	Technical conditions necessary for participation in the educational process and in the evaluation process	The way/platform through which the course material can be consulted in electronic format and in which other learning/bibliographic resources can be accessed in digital format

e-learning UVT platform https://elearning.e-uvt.ro/	https://meet.google.com/	The student needs access to specific technical means, in order to participate in the educational process and in the evaluation process: desktop / laptop / tablet / smartphone connected to the internet, which allow access to the e-learning platform used, as well as the installation of the video-conferencing application used. In order to optimally carry out the educational process, the student's login on the e-learning platform used will be done exclusively from the institutional account (first name.lastnamebirthyear@e-uvt.ro).	e-learning UVT platform https://elearning.e-uvt.ro/

Date of submission: 15.09.2026

Titular of the course:
Signature: asist. dr. Natalia Șvidchi

Date of approval in department: 16.09.2026

Seminary titular:
Signature: asist. dr. Natalia Șvidchi

HEAD OF THE DEPARTMENT:
Signature: conf. dr. Florin I. Mangu