



Title	<u>EU Law and Direct Taxation</u>
Lecturer(s): Contact email address:	<u>Dr. Balázs KÁROLYI</u> , Habil. Associate Professor balazs3.karolyi@gmail.com
Brief description	<p>The course will go through the most important EU law provisions that are relevant to the shape of direct taxation within the European Union.</p> <p>The topics of the course include both EU harmonization measures by way of legislation and the negative integration carried out by the European Court of Justice.</p> <p>Special emphasis will be placed on the practical application of EU law to domestic direct tax rules.</p>
Schedule	<ol style="list-style-type: none">1, Introduction, General EU Law Concepts and Tax Law2. Allocation of competences in the fiscal arena: customs duties, direct and indirect internal taxation; positive and negative integration3. The Parent-Subsidiary Directive, Interest and Royalty Directive, Tax Merger Directive4. The Anti-Tax-Avoidance Directive (ATAD) and the development of anti-avoidance legislation5. Exchange of Information and Recovery Assistance, Administrative Cooperation6-8. Negative Integration of Direct Taxation in the light of the fundamental freedoms (Elimination of juridical and economic double taxation, taxation of dividend, interest and royalty; anti-abuse domestic legislation, cross-border loss relief, exit taxes)9. State Aid and Direct Taxation10. Tax Competition: recent and past measures11. Case studies, consultation12. Exam

Materials/Recommended readings	<p>Introduction to European tax law on direct taxation (eds: Michael Lang, Pasquale Pistone, Georg Kofler, Josef Schuch, Claus Staringer, Alexander Rust, Karoline Spies), Linde, 2020</p> <p>Terra/Wattel European Tax Law. Volume 1 – General Topics and Direct Taxation (eds. P. J. Wattel, O.C.R. Marres & H. Vermeulen), Wolters Kluwer, 2018.</p>
Assessment/Exam	Written exam