



Title	<u>European Taxation (indirect taxes)</u>
Lecturers:	dr. Zsolt Szatmári guest lecturer of the Department of Fiscal and Financial Law (ELTE) zsolt.szatmari@gmail.com
Brief description	The purpose of this course is to give students a high level overview of the harmonized indirect tax and customs rules within the European Union. <u>Completing the course will enable the attendees to understand core concepts, be able to evaluate the VAT and customs treatment of simple supply scenarios and get a practical understanding of policy developments concerning this topic.</u>
Schedule	<ol style="list-style-type: none">1. Introduction – main characteristics of VAT, specifics of EU VAT2. Taxable persons3. Taxable transactions – supplies of goods and services4. Place of supply rules5. Time of supply, Taxable Amount, VAT rates6. VAT Exemptions7. Input VAT deduction right8. Supply chains in the EU9. Administrative obligations10. E-commerce and platform economy11. Fundamental questions of customs duties (classification of goods, rules of origin, customs value)12. Test
Materials/Recommended readings	B. Terra & J. Kajus, Chapter 7 – Introduction to VAT as Fiscal Phenomenon in Introduction to European VAT, Global Topics IBFD N. Bartos & Z. Szatmári, Chapter 1: Setting the Scene in Global Trade and Customs: A Practical Comparison of Major Jurisdictions (Z. Szatmári ed., IBFD 2020), Books IBFD Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax

Assessment/Exam	Moodle test
------------------------	-------------