



EUROPEAN TAXATION

Master in International and European Business Law

Faculty of Social Sciences, Economics and Law

Course information

Master Year 1 30 HOURS

Spring Semester 5 ECTS

Lectures (CM)

Professor: Vivien TERRIEN, Master of Laws, Harvard Law School, Cambridge (USA)

Vivien TERRIEN exercises as *référéndaire* at the Court of Justice of the European Union since 2009. He also acts as International Competition Network representative for the Competition Council of Luxembourg since 2019. Vivien qualified as a Paris and New York attorney-at-law after studying at Ottawa University and graduating from the Universities of Paris II Panthéon-Assas and Nantes, the College of Europe and Harvard Law School.

Course description

Taxation is key to national sovereignty. Competences of EU Member States in this field though may create hefty obstacles to the enjoyment of the rights provided by the four EU freedoms (free movement of goods, persons, services and capital) and, ultimately, may lead to the fragmentation of the EU internal market. In this very sensitive area of law, subtle responses must be given each time frictions occur between international tax law principles, national fiscal autonomy and EU fundamental freedoms to tackle all the complexity of the matter and, down the road, to strike the right balance.

OBJECTIVES AND PROFESSIONAL SKILLS

Between control through the sanction of national tax measures infringing EU law principles and anticipation through the harmonization of national tax law, EU taxation rules aims at ensuring the functioning of the internal market and at addressing a great variety of issues, from environmental concerns to digitalization challenges. The students will thus be exposed to complex legal situations in order to push them to the very edge of their thinking.

The seminar is designed to intensively foster interaction and knowledge acquisition through teamwork. The students will thus be provided with a “training platform” full of opportunities to improve their presentation and analytical skills.

COURSE PROGRAMME

The seminar will focus on the EU legal mechanisms to regulate national (indirect and direct) tax law. In that context, case law pursuing the objective of the elimination of discrimination will be examined thoroughly. The means put in place by the EU to approximate national legislations will also be analyzed.

Recent developments (*e.g.*, tax on financial transactions) and hot topics (*e.g.*, tax evasion) will provide concrete illustrations of the implementation of the rules studied.

FINAL ASSESSMENT

Continuous assessment and final exam.