EU Tax Law – Professor Rust

This seminar will meet for one week only on the following days: Monday, January 9, 2017 through Thursday, January 12, 2017, 9:00 a.m. - 12:20 p.m. in McDonough Hall 200.

The materials for this course are: (1) Introduction to European Tax Law on Direct Taxation, Lang/Pistone/Schuch/Staringer (eds.), Linde, Vienna, 4th ed. 2016 (available at the Georgetown Law Bookstore); (2) Judgments of the Court of Justice of the European Union.

Furthermore, every student is required to download the Treaty on the Functioning of the European Union, the Parent-Subsidiary Directive, the Interest and Royalty Directive, the Merger Directive and the Anti-Tax-Avoidance Directive.

Power-Point-Slides will be uploaded after each class so that you don’t have to copy the slides during class. I will also post the relevant cases we will deal with.

The course is graded on a pass/fail basis. The grade is based on a 24 hours take home exam. You are allowed to use all materials (open book) for the exam.

**Content of the seminar:**

Tax harmonization within the European Union is very difficult to achieve. Most legislative measures of the European Union in this area require the consensus of all 28 Member States. The only real engine of harmonization seems to be the Court of Justice of the European Union (CJEU). The CJEU itself cannot harmonize the tax systems, however, the Court can force the member states to open their tax systems for tax competition within Europe. The judgments delivered by the CJEC are most of the time very surprising, even to experts.

The course focuses on very recent judgments of the Court of Justice. By analyzing some selected judgments, we will learn about the guiding principles of European tax law, as they have been developed by the CJEU on a case to case basis, and about the approach of the Court and the role the Court plays. Students should get an impression about possible future developments of European tax law.

The seminar will deal with the legal sources of EU tax law, examine the EU legislation in the field of direct taxation and analyze the effects of the fundamental freedoms on domestic tax law. The seminar will conclude with a description of the state aid provisions and the Apple, Amazon and Starbucks cases and an outlook on how European tax law might be designed in the future.

I am looking forward to meeting you all.

Alexander Rust