

<b>Level of Studies: Doctoral Academic Studies</b>		
<b>Course Title: EUROPEAN UNION TAX LAW</b>		
<b>Lecturers:</b> prof. dr Dejan Popović, prof. dr Gordana Ilić-Popov		
<b>Course status:</b> elective for the specific module of Public finances and financial law		
<b>Number of ECTS:</b> 10		
<b>Prerequisite:</b>		
<b>Course objectives</b> The aim of this course is to allow the candidate to gain comprehensive and complete insight into different segments of taxation at the level of the European Union. Candidate will learn about the need for harmonisation of tax systems of European Union Member States, as well as about the limitations which are slowing down this process or, in some fields, disabling it completely. Candidate will widen his/her knowledge not only on the integration through positive action of competent authorities of the European Union (harmonisation through tax directives), but will, through case study, deepen his/her knowledge on the so-called negative integration, which presupposes actions of the European Court of Justice in disallowing all those actions which would result in the breach of the freedom of movement of labour, goods, services and capital within the European Union.		
<b>Course outcome</b> Gaining knowledge and skills allowing the candidate to independently and critically analyse the elaborate and complex matter of tax law at the level of the European Union and to independently conduct original scientific research, as well as to enable the candidate to recognise the directions of necessary corrections or amendments in the Serbian tax legislation in order for it to be in line with the requirements set in this respect by the European Union.		
<b>Course content</b> The course is focused on the following research topics: Tax harmonisation (notion, <i>pro et contra</i> arguments, sources); Trends in the domain of direct taxes harmonisation; History of harmonisation measures in the field of Corporate Income Tax; European Union directives in the field of Corporate Income Tax; Harmonisation of consumption taxes (Value Added Tax, excises and other indirect taxes); Practice of the European Court of Justice in the field of taxation; Elimination of double taxation at the level of the European Union; Taxation of interest and royalties in the European Union; Tax coordination among tax authorities of European Union Member States.		
<b>Recommended literature:</b> Gordana Ilić-Popov, <i>Poresko pravo Evropske unije</i> , Službeni glasnik, Belgrade 2004; Ben Terra, Peter Wattel, <i>European Tax Law</i> , Kluwer, The Hague 2012; <i>Introduction to European Tax Law on Direct Taxation</i> , ed. by Michael Lang, Pasquale Pistoul <i>et. al.</i> , Linde Verlag Wien 2008; <i>ECJ Direct Tax Compass</i> , IBFD, Amsterdam 2010; Mathieu Isenbaert, <i>EC Law and the Sovereignty of the Member States in Direct Taxation</i> , IBFD, Amsterdam 2010; <i>Materials on International and EC Tax Law</i> , ed. by Kees van Raad, International Tax Center, Leiden 2011; <i>ECJ – Recent Developments in Direct Taxation</i> , ed. by Michael Lang, Josef Schuch and Claus Staringer, Linde Verlag Wien 2006; <i>European Union: Tax Treaties of the Central and Eastern European Countries</i> , ed. by Michael Lang, Patrizio Braccioni, Carlo Garbarino <i>et. al.</i> , Linde Verlag Wien 2008; <i>EU Freedoms and Taxation</i> , ed. by Frans Vanistendael, IBFD, Amsterdam 2006; <i>Company Taxation in the Internal Market</i> , Commission Staff Working Paper, COM/2001/582final, Commission of the European Communities, Brussels 2001; Isabelle Journard, <i>Tax Systems in European Union Countries</i> , Economic Department Working Papers, No. 301, June 2001; <i>Tax Competition in Europe</i> , ed. by Wolfgang Schön, IBFD, Amsterdam 2003; Dejan Popović, Gordana Ilić-Popov, <i>Pravo Evropske unije o direktnim porezima i treće države: eksterna dimenzija slobode kretanja kapitala i uloga rezidentstva</i> , Anali Pravnog fakulteta u Belgradeu, br. 2/2011; Dejan Popović, Gordana Ilić-Popov, <i>Eksterna dimenzija sekundarnog prava Evropske unije o direktnim porezima</i> , Anali Pravnog fakulteta u Belgradeu, br. 1/2012; <i>Tax policy in the European Union</i> , European Communities, Luxembourg 2000; <i>The EU Accession States Tax Memo</i> , ed. by Perla Gyöngyi Végh, Juhana Kesti, Margaret Nettinga, IBFD, Amsterdam 2004.		
Number of active lecturing classes	Lectures: 75	Student research:
<b>Lecturing methods:</b> lectures, consultations.		
<b>Grading (maximum score 100)</b>		
Activities during the semester: 30 points		Oral exam: 70 points