

Course Title	European Tax Law				
Course Code	EL61				
Course Type	Elective				
Level	Master				
Year / Semester	3 rd semester				
Teacher's Name	Dr. Maria Stylianidou				
ECTS	10	Lectures	13	Laboratories / week	/
Course Purpose and Objectives	<p>The aim of the course is for the student to understand the rules of European tax law in the light of recent developments in both EU legislation and WEU case law.</p> <ul style="list-style-type: none"> • The basic principles of European Tax Law, the rules for direct taxation (Parent-Subsidiary Directive, Interest-Rights Directive, Merger Directive, Inheritance-Donation Taxation), as well as the rules against tax evasion (ATAD και ATAD II). will be developed • In addition, rules on Administrative Cooperation, information exchange and mutual assistance between EU countries for the collection of claims relating to taxes, duties and other measures will be developed, as well as rules for the Protection of whistleblowers who report infringements. of EU law 				
Learning Outcomes	<p>By the end of the course, the students should be able to:</p> <ul style="list-style-type: none"> -understand the direct and drastic influence of the rules of European law in domestic tax law, especially for tax issues involving foreign elements, -to consolidate the key role of WEU case law in the field of direct taxation -understand the rules for direct taxation, as well as the rules against Tax Avoidance 				

	-understand the rules for Administrative Cooperation, information exchange and mutual assistance between EU countries in the collection of claims related to taxes, duties and other measures -understand the rules for the protection of public interest witnesses alleging breaches of EU law		
Prerequisites	/	Required	/
Course Content	Course content includes the following units: 1. Introduction to European Tax Law <ul style="list-style-type: none"> -Basic principles and interpretation of European Tax Law -Competences of the European Union -EU policy in the field of taxation -Relationship between international and European tax Law -Sources of European Tax Law 2.The role of the WEUin the shaping of the European tax law <ul style="list-style-type: none"> -Case law principles -Examples of rulings 3. The harmonization of direct taxation (I) <ul style="list-style-type: none"> Legal basis for harmonization - Merger Directive 4. Harmonization of direct taxation (II) <ul style="list-style-type: none"> Parent-Subsidiary Directive 5. Harmonization of direct taxation (III) <ul style="list-style-type: none"> The Arbitration Convention 		

	<p>6. Harmonization of direct taxation (IV)</p> <p>Savings Interest Directive</p> <p>7. Harmonization of direct taxation (V)</p> <p>Inheritances-Donations. The contribution of WEU case law</p> <p>8. Harmonization of direct taxation (VI)</p> <p>Directive on Mutual Assistance in the Collection of Taxes</p> <p>9. The harmonization of direct taxation (VII)</p> <p>The directive on exchanges of information</p> <p>10. The European framework for tax avoidance</p> <p>WEU case law, Tax Avoidance Directive (ATAD and ATAD II)</p> <p>11. Commission's proposals for directives(I)</p> <p>Common Consolidated Corporate Tax Base (CCCTB) / Financial Transaction Tax (FTT)</p> <p>12. Protection of whistleblowers alleging breaches of EU law</p> <p>Case law of the ECHR, Directive 2019/193</p>
Teaching Methodology	<p>The course is taught the distance learning mode of delivery through the Learning Management System (LMS) called Moodle platform. Required and additional readings (e.g. books, articles, websites, newsletters, open educational resources, case studies) in combination with lecture notes are available for students to use via the LMS. Additionally, a variety of course educational material is available to students via the LMS platform such as simple power point presentations, narrated presentations, annotated</p>

	<p>presentations, interactive presentations and documents, screen casting documents, podcasting documents, online quizzes and midterms). Numerous technological means are employed such as communication tools (e.g. videoconferencing, audio conferencing and text conferencing), collaboration tools (e.g. discussion forums, blogs and wikis) and content development tools.</p> <p>The students are encouraged to communicate with their peers and their instructor(s), in order to take advantage of all available tools for the development of this course. Students are expected to participate to dynamic online interaction activities, via synchronous and asynchronous activities. Students will be asked to participate, wherever appropriate, in asynchronous online activities employing various tools such as discussion forums, wikis, blogs, in order to interact, communicate and collaborate with other students and their instructor(s). Using the synchronous online tools (such as, teleconferencing, chat rooms, etc.), students will be asked to participate in synchronous online activities/ session in order to interact with the instructor(s) and/or other students on line with reference to specific issues covered in a given unit. Some of the dynamic online interaction activities are part of the assessment. The students are also expected to use various discussion and collaboration tools to coordinate and accomplish group work (e.g. essays, lesson plans, research reports, articles critique).</p>
Bibliography	<ol style="list-style-type: none"> 1. Βασιλική Αθανασάκη, Οι γενικές ρήτρες κατά της φοροαποφυγής στο διεθνές και ευρωπαϊκό φορολογικό δίκαιο, Νομική Βιβλιοθήκη, 2019 2. Pietro Boria, Taxation in European Union, Springer International Publishing, 2017 3. Marjaana Helminen, EU Tax Law – Direct Taxation 2019, IBFD 2019 4. Ελένη Θεοχαροπούλου, Φορολογική Διαφάνεια και Ανταλλαγή Πληροφοριών σε καιρούς δημοσιονομικής και παγκόσμιας οικονομικής κρίσης, Αφοί Κυριακίδη, Θεσσαλονίκη, 2016 5. Βασίλης Δ. Κουγέας, Ευαγγελία Μπάλτα, Ευρωπαϊκό φορολογικό δίκαιο, Νομική Βιβλιοθήκη, 2009

	<p>6. Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Introduction to European Tax Law, Spiramus Press Ltd, 2013</p> <p>7. Γρηγόρης Μιχαηλίδης, Εναρμόνιση της φορολογίας εισοδήματος των επιχειρήσεων στην Ε.Ε., Νομική Βιβλιοθήκη, 2006</p> <p>8. Νικόλαος Μπάρμπας., Άμεσοι φόροι και κοινοτικό δίκαιο, Εκδόσεις Σάκκουλα 2005</p> <p>9. Κωνσταντίνος Στεφάνου., Η φορολογία των εταιριών στο νέο διεθνές και ευρωπαϊκό περιβάλλον, Εκδόσεις Σάκκουλα 2006</p> <p>10. Μαρία Στυλιανίδου, Η φορολόγηση των διασυννοριακών κληρονομιών και δωρεών μέσα από τις αποφάσεις του Δικαστηρίου της Ευρωπαϊκής Ένωσης, Εκδόσεις Σάκκουλα 2019</p> <p>11. Μαρία Στυλιανίδου, Προστασία των εργαζομένων μαρτύρων δημοσίου συμφέροντος στο δημόσιο τομέα, Νομική Βιβλιοθήκη, 2017</p> <p>12. Δημοσίευση των πρακτικών του Συνεδρίου «Δημόσια Διακυβέρνηση: προοπτικές και προκλήσεις στον 21ο αιώνα», Μαρία Στυλιανίδου, Whistleblowers: η συμβολή τους στην ακεραιότητα του δημοσίου τομέα, σελ. 421-433, Εκδόσεις Σάκκουλα, 2019</p> <p>13. Ανδρέας Τσουρουφλής, Η ερμηνεία των φορολογικών συμβάσεων, Νομική Βιβλιοθήκη, 2011</p> <p>14. Κωνσταντίνος Φινοκαλιώτης., Ευρωπαϊκό Φορολογικό και Τελωνειακό δίκαιο, Εκδόσεις Σάκκουλα, 2015</p> <p>15. Ευγενία Χατζηιωακειμίδου., Φορολογικές συμβάσεις. Η εφαρμογή τους στις προσωπικές εταιρίες, Νομική Βιβλιοθήκη, 2005</p>
Assessment	<p>The students will be evaluated based on the following parameters. All of the assessments are submitted via the LMS in order to go through the plagiarism check (Turn it in). The assessment methods for the course are presented below along with the value of each assessment towards the overall course grade:</p> <p>Two essays and intermediate exam 30%</p>

	Final Exam 60% Attendances 10%
Language	Greek