



Aalto-yliopisto  
Kauppakorkeakoulu

# 32E29000 European and international tax law 8.1.2019-5.2.2019 Practical guide

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# Learning objectives

- **Basic knowledge** of international and European tax law (**"theory"**)
    - Corporate taxation incl. transfer pricing
    - Value added taxation (VAT)
  - **Recognising** and **solving** most common tax issues arising in cross-border transactions by multinational companies (**"practice"**)
  - **Finding** necessary information about international and European tax law (**"sources of law"**)
  - Great basis for the course Tax Challenges for Multinational Enterprises (starting on 16.4.2019)
    - More in-depth & practical focus on selected topics
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# Course schedule

- **Tue Jan 8 13.15-15.30 G-112** Warm up: Course introduction. Introduction to international tax law: Key issues, concepts and principles. Sources of law. How to find information?
- **Thu Jan 10 13.15-15.30 G-112** Finnish international tax law & tax treaties
- **Tue Jan 15 13.15-15.30 G-112** EU tax law's positive integration: corporate tax directives
- **Thu Jan 17 13.15-15.30 G-112** EU tax law's negative integration: case law of the EU Court of Justice

# Course schedule

- **Tue Jan 22 13.15-15.30 G-112** International/EU value added taxation (VAT) (Guest lecturer Kaisa Lamppu / PWC)
- **Thu Jan 24 13.15-15.30 G-112** International/EU value added taxation (VAT) (Guest lecturer Kaisa Lamppu / PWC)
- **Tue Jan 29 13.15-15.30 G-112** Court case presentations & feedback
- **Thu Jan 31 13.15-15.30 G-112** Transfer pricing: Dispute resolution workshop & home assignment (Guest lecturer Petteri Rapo / Alder&Sound)
- **Tue Feb 5 13.00-16.00 (remotely/G-112)** Lecture exam

# Passing the course

- Option 1: 40 % lecture exam + 40 % assignment + 20 % court case
  - Suitable for students attending lectures, requires hands-on time during the course
- Option 2: 40 % lecture exam + 60 % book exam
  - Suitable for students attending lectures, but does not require significant hands-on time during the course
- Option 3: 100 % book exam
  - Suitable for students not attending lectures

# Lecture exam (5.2.2019 13-16)

- The exam questions will appear on MyCourses at 12:55 and answers should be submitted on MyCourses – Assignments – Lecture exam answers latest by 16:00
- G-112 is reserved for those wishing to complete the exam at a lecture room
- Scale 0-20 points (40 % of the course)
- Questions are in English but you may answer in English or Finnish

# Lecture exam

- 4 questions based on the lectures
  - 1st question: define given European/international tax law concepts and provide examples where you apply them in practice
  - 2nd question: a cross-border case that should be analysed from the Finnish international tax law/tax treaties/EU tax law perspectives
  - 3rd question: a cross-border case that should be analysed from a European VAT law perspective
  - 4th question: you should reflect on a European/international tax law matter of your choice

# Book exam (20.2.2019)

- Book exam material
  - Marjaana Helminen: EU Tax Law – Direct Taxation 2015 or newer (→ Lecture exam substitutes)
  - Marjaana Helminen: Finnish International Taxation 2013 or newer, also available on Alma Talent Fokus database (→ Assignment substitutes 1 out 2 questions)
  - OECD: Model Tax Convention on Income and Capital 2014 or 2017 (→ Assignment substitutes)
  - Court case presentation substitutes 1 question of your choice
- No reference materials allowed at the exam



# Presentation of a court case

- You learn by doing! To really understand what the EU and international tax law is about, you need to apply your knowledge
- If you present a court case dealing with European/international tax law in class, you will get 10 additional credit points for the exam which you can use to substitute 1 question in the exam (20% of total points)
- List of cases will be available on 18 January
- Please form a group (2-4 students) and book a court case with the teacher by e-mail ([tomi.viitala@aalto.fi](mailto:tomi.viitala@aalto.fi))

# Presentation of a court case

- The presentation should include a) facts of the case b) decision and argumentation of the court c) discussion of implications from the perspective of taxpayers (e.g. opportunities and risks)
- Please use power point slides (5-10 slides) for the presentation and submit the presentation on MyCourses – Assignments – Court Cases before 29 January 2019
- The length of the presentation should be maximum of 15 min
- Presentations are given on 29 January 13.15-15.30

# Assignment (workshop + home work)

- The idea of the assignment is to explore the working of the cross-border tax dispute resolution process in practice on a real-life transfer pricing case.
- Based on available case material, you will be requested to prepare to discuss certain topics during the workshop (on 31 January 13.15-15.30) where these topics will also be elaborated by the guest lecturer.
- After the workshop, you will be assigned with preparing a presentation (Powerpoint) for the Board of Directors of the multinational group involved, illustrating your plan and main arguments for effective dispute resolution.

# Assignment (workshop + home work)

- The case material and further instructions will be made available on 18 January 2019.
- The assignment may be performed individually or in a group of up to 4 students (same or different than in court case presentation)
- The grading will be based on correctness, thoroughness and practical applicability of answers provided
- The homework assignment (i.e. BoD presentation) should be submitted on MyCourses (assignments box) before the book exam i.e. latest on 19 February 2019