EU TAX LAW: VAT
Rita de la Feria
Professor and Chair in Tax Law, Durham University, UK

I. CONTENTS

WEEK ONE: INTRODUCTION TO VAT LAW AND POLICY

<table>
<thead>
<tr>
<th>DAY</th>
<th>TOPIC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction to VAT and the European VAT Experience</td>
</tr>
<tr>
<td>2</td>
<td>Problematic VAT Areas: Rates</td>
</tr>
<tr>
<td>3</td>
<td>Problematic VAT Areas: Exemptions</td>
</tr>
<tr>
<td>4</td>
<td>VAT Planning and Avoidance</td>
</tr>
<tr>
<td>5</td>
<td>VAT Fraud</td>
</tr>
</tbody>
</table>

II. READING

In preparation for the exam it is suggested that students revise lecture notes and read the following materials:

1. A textbook on European tax law, which will be particular important for addressing and/or consolidating the basic notions of European indirect tax law, such as:
   — R. de la Feria, The EU VAT System and the Internal Market (IBFD, 2009), Chapters 2, 3 and 4

2. The following selection of articles is also required in preparation for the exam:
   For WEEK 1:
   — European Commission, Communication on the Future of VAT—Towards a simpler, more robust and efficient VAT system tailored to the single market, COM(2011) 851 final, December 6, 2011


3. Finally, the following decisions from the European Court of Justice are also fundamental for preparation of the exam:

For WEEK 1:

CJEU, Case C-481/98, *Commission v France*

CJEU, Case C-255/02, *Halifax*

CJEU, C-354/03, *Optigen, Fulcrum and Bond House*

CJEU, Case C-439/04, *Axel Kittel and Recolta Recycling*

CJEU, Case C-309/06, *Marks & Spencer*

CJEU, Case C-97/09, *Schmelz*

Case C-103/09, *Weald Leasing*

CJEU, Case C-259/10, *Rank Group*
Students should feel free to add additional materials and/or decisions that he/she feels appropriate in order to successfully complete the preparation for the exam.

III. EXAM

All students should prepare for assessment by means of a take-home exam, to be held in English. The exam will be divided into two parts:

**Part A**: for those students completing 1 week ONLY of the intensive course (3 credit points)

**Part B**: for those students completing the FULL 2 weeks of the intensive course (6 credit points)

The date of the exam will be announced at the end of the first week of the course.