EU TAX LAW: VAT
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I. CONTENTS

WEEK TWO: ADVANCED TOPICS IN VAT LAW AND POLICY

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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 2:
   
   
   
— R. de la Feria and A. Carvalho, "Entre Daimler e Welmory: O Conceito de Estabelecimento Estável Para Efeitos de IVA" (2013) Revista de Finanças Públicas e Direito Fiscal 6(2), 193-216

3. Finally, the following decisions from the European Court of Justice are also fundamental for preparation of the exam:
   For WEEK 2:
   CJEU, Case C-453/93, Bulthuis-Griffioen
   CJEU, Case C-216/97, Gregg
   CJEU, Case C-472/03, Accenture
   CJEU, Case C-260/10, Rank Group
   CJEU, Case C-587/10, VSTR
   CJEU, Case C-44/11, Deutsche Bank
   CJEU, C-80/11, Mahagében
   CJEU, Case C-275/11, GfBk
   CJEU, C-49/12, Sunico
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.