



Course European Tax Law – Fall Semester 2024

Instructor: Prof. Dr. René Matteotti, Chair for Swiss, European and International Tax Law

Schedule: Tuesdays, 14:00 – 15:45

Room: RAI-F-041

Format: On-campus lecture

General Description

The course European Tax Law begins with an introduction into the general principles of EU law looked at from a tax perspective, followed by an analysis of the relevance of fundamental freedoms for direct taxation and their interplay with double taxation treaties. Subsequently, the course deals with the tax directives and the EU state aid rules with a focus on direct taxes.

Examination mode

The course does not conclude with an exam, instead the students must give a presentation on an allocated topic. This will entail the presentation and discussion of a decision/case of the European Court of Justice, the Swiss Federal Supreme Court or the European Commission.

Materials

All materials for the course will be made available on [OLAT](#) (after registering for the course).

The following references are compulsory reading for the lecture European Tax Law. These references are based on LANG et al., Introduction to European Tax Law on Direct Taxation, 8th edition, Vienna 2024.

Course Contents

	Topic	References
1.	The Sources of EU Law Relevant for Direct Taxation	p. 1-34
2.	Coordination of Tax Laws and Tax Policies in the EU	p. 35-56
3.	The Relevance of the Fundamental Freedoms for Direct Taxation a. Free Movement of Workers in Tax Matters b. Freedom of Establishment in Tax Matters c. Free Movement of Services in Tax Matters d. Free Movement of Capital in Tax Matters	p. 57-98
4.	Agreement on the Free Movement of Persons (AFMP) between the EU and Switzerland	
5.	EU State Aid Provisions in Tax Matters	p. 99-138
6.	State Aid Provisions in the Free Trade Agreement between the EU and Switzerland	
7.	Parent-Subsidiary Directive	p. 139-164
8.	Interest and Royalties Directive	p. 189-202
9.	Exemption of Dividends, Interest and Royalties based on the Treaty on the Automatic Exchange of Information on Financial Accounts (AEoI) between Switzerland and the EU	
10.	Mutual Assistance in Direct Tax Matters	p. 249-298
11.	Mutual Assistance between Switzerland and the EU based on Bilateral Agreements	
12.	Global Minimum Taxation Directive	p. 223-248