



School of Economics and Management

## EAGTT, Master's Programme in European and International Trade and Tax Law, 60 credits

*Magisterprogram i European and International Trade and Tax Law, 60 högskolepoäng*

**Second cycle degree programme requiring previous university study / Program med akademiska förkunskapskrav och med slutlig examen på avancerad nivå**

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### Decision

The programme syllabus is established by Vice Dean of Education at the School of Economics and Management 18-06-2019 (U2019/342) to be valid from 15-10-2019, autumn semester 2020.

### Specialisations

|      |                                      |  |            |
|------|--------------------------------------|--|------------|
| TAXL | European and International Tax Law   | Europeisk och internationell skatterätt  | 60 credits |
| TRAD | European and International Trade Law | Europeisk och internationell handelsrätt | 60 credits |

### Programme description

The Master's Programme in European and International Trade and Tax Law is a one-year programme on the advanced level, offered in English and open to international and Swedish students.

Contemporary international trade law involves multiple fields of law, which affect all aspects of business. Important areas are for instance the law governing business contracts and operations, requirements stemming from competition regulation, the protection of intellectual property rights and the law on taxes and duties as regards cross border related issues. Important law- and policymakers in these fields are inter alia the European union (EU), the Organisation for Economic Co-operation and

Development (OECD) and the World Trade Organization (WTO).

International trade evolves rapidly. New commercial realities mean that firms and institutions must constantly be prepared to adapt to new challenges. Significant changes in public attitudes to consumption and work imply that firms need to act in an environmentally responsible manner. Climate considerations and other issues of sustainability, such as the need to finance social welfare, transform the business environment globally. In addition, digitalisation, artificial intelligence and automation create new legal issues for businesses and legislatures. These challenges are faced not the least in integrated economic areas in the world such as the EU which is expected to show the path for a necessary reform process.

The programme provides an in-depth understanding of both the practical and theoretical aspects of trade and tax law within the EU as well as globally. It makes the students apt to work with various legal issues in international business operations including the law regulating trade and taxation in general as well as more specific areas such as intellectual property law, competition law and investment law. The students will also increase their knowledge of sustainable trade policies, anti-corruption measures, artificial intelligence and the relevance of geopolitical changes in the world. The overall goal of the programme is to train students in the legal pluralism in European and international trade and tax law arising from globalisation. Students will learn how to deal with cross-border business transactions in practical and relevant situations by applying knowledge of theoretical and practical legal methods.

The programme offers specialisation in either trade or tax law and contains two tracks:

1. **European and international trade law.** This track offers two sub specialisations:
  - a) Contracts, trade and competition
  - b) Intellectual property law
2. **European and international tax law.** This track offers two sub specialisations:
  - a) Direct taxation
  - b) Indirect taxation

The first track leads to a Master's degree in European and international trade law and modules are possible to combine across the areas. The second track leads to a Master's degree in European and international tax law.

To be admitted the students must have an undergraduate degree in Law or an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent) including 15 ECTS credits in Law or equivalent knowledge. As regards the second track in tax law, an additional requirement must be fulfilled of at least 15 ECTS in tax law within an undergraduate degree in Law or at least 30 ECTS in tax law within an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent) or equivalent knowledge in the field of tax law.

The programme is built on mandatory and elective elements featuring oral and written examinations together with problem-solving tasks relevant to the learning outcomes and designed for active student participation.

### *Career opportunities*

The EU and international law methods and the knowledge and skills taught in the programme are a necessity for consultants, legal advisors, judges and civil servants involved in international business and transactions, as well as for business decision-

makers. The programme's optional courses allow students to design individual specialisation and profiles, which will provide them a competitive edge when applying for positions after graduation. The programme is suited for employment within private practice, national and EU institutions, international organisations and legal research.

#### *Connections to further studies*

The programme will serve as a solid basis for further research in the field of European and international trade and tax law. The programme's graduates are qualified to apply for doctoral studies.

## **Goals**

The Master's programme builds on previous studies in law, management and/or economics at the undergraduate level. The students shall develop their knowledge in European and international trade and tax law and achieve the following learning outcomes after successfully completing the programme:

### **Mission driven learning outcomes**

Graduates of the programme will be trained as reflective practitioners in taking an active part in developing an innovative and sustainable society.

### **Knowledge and understanding**

For a Master's degree (60 credits) students must

- demonstrate knowledge and understanding in the fields of trade or tax law, including both a broad command of the field and a deeper knowledge of certain parts of the field, together with insight into relevant research and development work; and
- demonstrate deeper methodological knowledge in trade or tax law.

### **Competence and skills**

For a Master's degree (60 credits) students must

- demonstrate an ability to integrate knowledge and to analyse, assess and deal with complex phenomena, issues and situations in the field of European and international trade or tax law, even when limited information is available;
- demonstrate an ability to independently identify and formulate issues related to European and international trade or tax law and to plan and, using appropriate methods, carry out advanced tasks within specified time limits;
- demonstrate an ability to clearly present and discuss their conclusions on issues related to European and international trade or tax law and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing;
- demonstrate an ability to work individually as well as in groups with students from different cultures in order to solve practical problems as well as to manage a more extensive project, and
- demonstrate the skill required to participate in research and development work within the field of European and international trade or tax law or to work in

other advanced contexts.

## Judgement and approach

For a Master's degree (60 credits) students must

- demonstrate an ability to make assessments in the fields of trade or tax law, taking into account relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects of research and development work;
- demonstrate insight into the potential and limitations of science, its role in society and people's responsibilities for how it is used; and
- demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

## Independent project (degree project)

For a Master's degree (60 ECTS), students must have completed an independent project (degree project) worth 15 ECTS in the fields of European and international trade or tax law, within the framework of requirements for the programme.

## Course information

The academic year is structured in two semesters, and each semester is divided into courses with separate examinations. In order to progress within the programme, students must pass the courses sequentially, unless specific circumstances occur. After a common introductory course, the students choose orientation in accordance with the two available tracks: Track 1: Trade law and its specialisations a) Contracts, trade and competition, and b) Intellectual property law or Track 2: Tax law and its specialisations a) Direct tax, and b) Indirect tax. It is possible for students to combine courses across the specialisations in in track 1. In track 2, students take mandatory elements during the first half of the academic year and choose a specialisation in direct or indirect tax law during the initial part of the second semester. The degree project (thesis module) is mandatory for both tracks.

### Track 1: European and international trade law

In *specialisation a) Contracts, trade and competition*, the first semester is divided into two courses, one dealing with international contract law and another dealing with trade, investment and sustainability. The first course deals with the regulation of international trade in general. Important areas are sources of international law, international jurisdictions, courts and arbitration as well as different aspects on international sales of goods and services. The course also highlights the role of international contractual model laws such as the Unidroit Principles of International Commercial Contracts, the Principles of European Contract Law and the Draft Common Frame of Reference. This course is followed by a more specialised course in investment law and sustainability where the area of study is international investment agreements to promote and protect foreign investments under EU and international law. In the second semester, the students study competition policy and corruption. Competition policy, including regulation on state aid and public procurement, is an essential tool to create fair competition and combat corruption in European and international trade. The courses are adjusted every year depending on what issues

that are topical.

In *specialisation b) Intellectual property law*, the first semester is divided into two courses, one dealing with intellectual property, artificial intelligence and digitalisation and one dealing with intellectual property and trade. The course on intellectual property, digitalisation and artificial intelligence deals with new challenges regarding ownership of works and inventions created by algorithms, infringement by machines and access to data. The course in intellectual property and trade covers topics such as the importance of protection and enforcement of intellectual property in trade, the regulation of intellectual property protection in the WTO context via the TRIPS agreement, and regulation of intellectual property in free trade agreements. In the second semester, the students study intellectual property and sustainability. A range of issues relating to intellectual property rights role in social and economic development are addressed, in particular, intellectual property rights contribution to the implementation of Agenda 2030 for sustainable development. The courses are adjusted every year depending on what issues that are topical.

## **Track 2: European and international tax law**

In European and international tax law, the first semester is divided into two courses, one dealing with the fundamentals of European and international indirect taxation and one dealing with the fundamentals of European and international direct taxation. Both courses are structured around common themes and constitute vital building blocks for any master's of European and International Tax Law graduate, independent of specialisation in direct or indirect tax law. In the second semester, students may choose a 15 ECTS course in either direct or indirect taxation, which run in parallel. In direct taxation the focus is on the underlying issues surrounding cross-border establishment from a functional perspective, both from EU law and from double tax treaty law perspectives. In indirect taxation, the students study the theory and practice, and principles governing, VAT systems and the principles and practices in customs law and EU excise law. The course focuses on the European VAT system, with comparisons made with other VAT systems. With regard to customs and excises, the focus is on EU and international law. The courses are adjusted every year depending on what issues that are topical.

## **Degree project**

All tracks end with a degree project/Master's thesis. The specific course for the thesis is at the end of the academic year. The aim of the thesis is to allow students to critically research and reflect upon a subject related to European or more general international trade or tax law. Students shall develop their skills to research, make and present in writing a major investigation in the field of research with support of the themes previously covered.

*Additional information in appendix EAGTT Programme structure.*

## **Degree**

Degree titles

Degree of Master of Science (60 credits)

Major: European and International Tax Law

Major: European and International Trade Law

*Filosofie magisterexamen*

*Huvudområde: Europeisk och internationell handelsrätt*

*Huvudområde: Europeisk och internationell skatterätt*

Degree of Master of Laws (60 credits)

Major: European and International Tax Law

Major: European and International Trade Law

*Juris magisterexamen*

*Huvudområde: Europeisk och internationell handelsrätt*

*Huvudområde: Europeisk och internationell skatterätt*

Upon successful completion of the programme, students entering the Master's Programme with an L.L.B. are awarded a Master of Laws (60 ECTS), and students entering with a degree of Bachelor of Science are awarded a Master of Science (60 ECTS), in compliance with the National Higher Education Ordinance (SFS 2006:1053). The major is in either European and International Trade Law (Europeisk och internationell handelsrätt) or European and International Tax Law (Europeisk och internationell skatterätt) depending upon chosen track.

In Swedish, the degree of Master of Science is *Filosofie magisterexamen*, and Master of Laws is *Juris magisterexamen*, will be applied depending on undergraduate educational qualifications.

## Requirements and Selection method

### Requirements

General:

a) An undergraduate degree in Law

or

an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent), including 15 ECTS credits in Law or equivalent knowledge.

b) A good command of English language, both spoken and written, equivalent to English 6 (advanced level) in the Swedish secondary system.

Additional requirements for tax law:

a) An undergraduate degree in Law, including 15 ECTS credits in Tax Law or equivalent knowledge,

or

b) an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent), including 30 ECTS credits in Tax Law or equivalent knowledge.

### Selection method

Selection will be based on academic merits from previous university studies and a Statement of Purpose in which applicants state their reasons for applying to the

programme.

## Other information

### Grading scale

At the School of Economics and Management grades are awarded in accordance with a criterion-based grading scale A-U(F):

**A** (Excellent) 85-100 points/percent. A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**B** (Very good) 75-84 points/percent. A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**C** (Good) 65-74 points/percent. The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

**D** (Satisfactory) 55-64 points/percent. The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**E** (Sufficient) 50-54 points/percent. The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

**U/F** (Fail) 0-49 points/percent. The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

To pass the course, the students must have been awarded the grade of E or higher.

It is up to the teaching professor to decide whether the credits of a course should be converted into a total of 100 points for each course, or if the scale above should be used as percentage points of any chosen scale instead.

### Academic integrity

The University views plagiarism very seriously, and will take disciplinary actions against students for any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other unfair practice in examinations or assessments, includes suspension from the University.

## Programme structure for Master's Programme in European and International Trade and Tax Law

The programme of 60 ECTS-credits has the following structure\*:

| Semester 1 (autumn)  |   | Semester 2 (spring)  |  |
|--|---|--|--|
| Period 1<br>Sept-Oct   | Period 2<br>Nov-Dec   | Period 3<br>Jan-March  | Period 4<br>April-June   |
| <p><b>Track 1: Trade law</b><br/><i>One mandatory course:</i></p> <p>Introduction to European and international trade and tax law (7,5 cr)</p> <p><i>and one of the following courses:</i></p> <p>International contract law (7.5 cr)</p> <p><i>or</i></p> <p>Intellectual property, digitalisation and artificial intelligence (7.5 cr)</p> | <p><i>One of the following courses:</i></p> <p>Trade, investment and sustainability (15 cr)</p> <p><i>or</i></p> <p>Intellectual property and trade (15 cr)</p> | <p><i>One of the following courses:</i></p> <p>Competition policy and corruption (15 cr)</p> <p><i>or</i></p> <p>Intellectual property and sustainability (15 cr)</p>                                | <p><i>One mandatory course on both tracks:</i></p> <p>Degree Project/ Thesis (15 cr)</p> |
| <p><b>Track 2: Tax law</b><br/><i>Two mandatory courses:</i></p> <p>Introduction to European and international trade and tax law (7.5 cr)</p> <p><i>and</i></p> <p>The fundamentals of European and international indirect taxation (7.5 cr)</p>   | <p><i>One mandatory course:</i></p> <p>The fundamentals of European and international direct taxation (15 cr)</p>   | <p><i>One of the following courses:</i></p> <p>Advanced European and international direct taxation (15 cr)</p> <p><i>or</i></p> <p>Advanced European and international indirect taxation (15 cr)</p> |  |

\* Please, note that courses are subject to availability. Students are guaranteed courses within their chosen specialisation (track), but electives may vary.