



Master Programme in International Tax Law and EU Tax Law 2018/2019



60 CREDITS
UPPSALA
CAMPUS 100%

The Master Programme in International Tax Law and EU Tax Law provides a deep understanding of major issues of international and EU tax law. The programme has a duration of one year of full-time study, and is delivered in English at an advanced level. The programme opens for careers in law and accounting firms, tax authorities, ministries of finance, multinational companies, and courts.

The Faculty of Law at Uppsala University is the oldest law department in Sweden with one of Scandinavia's most popular educational programmes. Our model of teaching is based on a foundation of high quality of research carried out at the faculty and extensive international co-operation with other universities.

Associate professor Katia Cejje is the programme director. Professor Bertil Wiman is chairman of the academic board.

WHY THIS PROGRAMME?

The Master Programme in International Tax Law and EU Tax Law has a duration of one year of full-time study at advanced level. The general objective is to provide a deep understanding of major issues of international and EU tax law. International tax law refers to both domestic law that has international aspects and tax treaty law. Domestic tax law issues deal with, for example:

- how to determine unlimited and limited tax liability,
- withholding taxes on cross-border income, and
- national law on the avoidance of double taxation.

These types of legislation will be discussed from a comparative perspective including special consideration of the legislation of the United States. Tax treaties are treaties of public international law concluded by states. The main aim of tax treaties is to mitigate the effects of international double taxation. In addition, tax treaties increasingly include an objective to prevent tax avoidance. Mostly tax treaties are modelled according to the OECD (Organisation for Economic Co-operation and Development) Model Tax Convention and the United Nations Model Tax Convention. The application and interpretation of tax treaties concluded according to these models are dealt with thoroughly. Transfer pricing, which refers to the allocation of income between associated enterprises in relation to their intercompany transactions, is also covered.

The law of the European Union has an increasing impact on the tax legislation of the Member States and it affects both investors within the EU and investors from other states. The programme includes the study of the effects of the primary law of the European Union on direct taxation (mainly the fundamental freedoms and the State aid provisions), as well as the secondary law that has been agreed upon by the Member States (i.e., the anti-avoidance directive, the merger directive, the parent-subsidiary directive, the interest-royalties directive, the savings directive and the directive on the exchange of information). The programme includes also an introduction to value added taxation (VAT).

DEGREE

The programme leads to a Master of Laws (60 credits) LLM with Legal Science as the main field of study.

Programme

COURSES WITHIN THE PROGRAMME

First semester

International Taxation (domestic tax law, tax treaty law and EU-tax law), 30 credits

Second semester

EU Direct Taxation and Value Added Taxation, 15 credits

and

Individual thesis, 15 credits

or

Individual thesis, 30 credits, in case of particular circumstances*

* Particular circumstances for writing thesis consisting of 30 credits exist if it can be ensured that a student will receive certain guidance from a thesis supervisor from the Department of Law, Uppsala University at his/her place of study.

LEARNING EXPERIENCE

The Master Programme in International Tax Law and EU Tax Law is offered in Uppsala. Teaching is focused on seminars where you as a student will discuss cases previously prepared in small groups of three to five students. There are also lectures and visits to, for example, the Swedish Tax Agency, law firms and/or accountancy firms.

All courses are held in English.

Career

The Master Programme in International Tax Law and EU Tax Law provides students with in-depth knowledge of both of these areas of law. A particular emphasis lies on training of legal reasoning and the use of different sources of law. This knowledge is in demand by employers in the private sector as well as the public sector, including tax lawyers, tax officials, government officials and judges. In addition, as the programme has an international focus, it opens for career opportunities in various countries.

Admissions

MASTER PROGRAMME IN INTERNATIONAL TAX LAW AND EU TAX LAW

60 credits

Autumn 2018 - 100 % - Campus

Location: Uppsala

Application Deadline: 2018-01-15

Enrolment Code: UU-M2811

Language of Instruction: English

Requirements:

Academic requirements

A Bachelor's degree, equivalent to a Swedish

Kandidatexamen, from an internationally recognised university. The main field of study must be Law or Legal Science.

Also required is 15 credits in tax law, or equivalent, documented knowledge.

Language requirements

All applicants need to verify English language proficiency.

This is normally attested by an internationally recognised test such as TOEFL or IELTS with the following minimum scores:

- IELTS: an overall mark of 6.5 and no section below 5.5
- TOEFL: Paper-based: Score of 4.5 (scale 1–6) in written test and a total score of 575. Internet-based: Score of 20 (scale 0–30) in written test and a total score of 90
- Cambridge: CAE, CPE

Exemptions for students from certain countries.

Selection: Students are selected based on:

- a total appraisal of quantity and quality of previous university studies;
- CV;
- a statement of purpose; and
- two letters of recommendation.

Fees: If you are not a citizen of a European Union (EU) or European Economic Area (EEA) country, or Switzerland, you are required to pay application and tuition fees. Read more about fees.

Application Fee: SEK 900

Tuition fee, first semester: SEK 50000

Tuition fee, total: SEK 100000

Contact and further resources

Department of Law

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For programme-specific information, please contact:

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For general information about Master's studies at Uppsala

University, please send an email to:

masterprogrammes@uu.se