

## ERA4233 Taxation

---

2 ECTS

### Introduction & Objectives

This learning activity is part of the EU ERA423 Finance & Taxation (5.0 ECTS credits).

- Provide a good overview of the European Tax landscape
- Present traditional taxation
- What is fair taxation ?
- New taxation models

### Learning content

- EU tax landscape (no harmonised EU legislation, double taxation, OECD Model Tax Convention, tax competition, etc)
- Traditional taxation (VAT, corporate taxes, income taxes and taxes on specific goods like energy products, alcohol, tobacco)
- New taxation model (carbon tax, GAFAM taxation /digitalisation)
- What is fair taxation, tax evasion, tax avoidance, tax abuse

### Learning Outcome

At the end of the modules, the expected learning results are:

Understand how taxes are applied in European area and taxation modes to use for sustainable projects

### Methodology

The methodology and approach will be a mix of:

- Lecture sessions with theory, press review, conferences, roleplaying and case studies
- Student presentations during the courses

### Learning material

Slides, testimonials / entrepreneurs sharing experience, visit on the field (if possible)

### Evaluation

30% Continuous assessment (assignments)

70% Final exam (written or oral)

