

WORKING SCHEDULE 2025/26

Course: EU TAX LAW

Number of Classes: Lectures: 18, Practical Work: 6

Lecturers: Doc. Dr. Lidija Živković

Basic Literature:

- Marjaana Helminen: *EU Tax Law – Direct Taxation*, IBFD 2018;
- Eleonor Kristoffersson & Pernilla Rendahl: *Textbook on EU VAT*, Iustus Förlag 2024;
- Martin Berglund, Katia Cejje: *Basics of International Taxation*, Iustus Förlag 2018;
- Wolfgang Schön: "Taxation and State Aid Law in the EU", *Common Market Law Review*, Vol. 36, 5/1999;
- Reader.

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Office Hours (valid for the course duration):

- Doc. Dr. Lidija Živković, LL.M. – Tuesday, from 17:00h, Office No. 409.

Room: Sem. 217, Tuesday, Friday

Class	Date	Day	Term	Topic	Lecturer	Lecture(L) Pract. work(PW)	Reading assignment
Week 1.							
1.	24 Mar.	Tuesday Sem. 217	18.05 – 20.40	The basics of international tax law The interplay between EU law and double tax treaties	Doc. Dr. Lidija Živković	(L)3	M. Berglund, K. Cejje: <i>Basics of International Taxation</i>
2.	27 Mar.	Friday Sem. 217	18.05 – 20.40	Positive vs. negative integration Non-discrimination and fundamental freedoms in the realm of taxation	Doc. Dr. Lidija Živković	(L)2 (PW)1	M. Helminen: <i>EU Tax Law – Direct Taxation</i>
Week 2.							
3.	3 Apr.	Friday Sem. 217	18.05 – 20:40	Fiscal State Aid	Doc. Dr. Lidija Živković	(L)2 (PW)1	W. Schön: Taxation and State Aid Law in the EU
4.	7 Apr.	Tuesday Sem. 217	18:05 – 20:40	Parent-Subsidiary Directive Merger Directive Interest and Royalties Directive	Doc. Dr. Lidija Živković	(L)3	M. Helminen: <i>EU Tax Law – Direct Taxation</i>
Week 3.							
5.	14 Apr.	Tuesday Sem. 217	18.05 – 20.40	From CCCTB to HOT Proposal Dispute Resolution Mechanisms Directive Anti-Tax Avoidance Directive Mutual Assistance in Direct Tax Matters	Doc. Dr. Lidija Živković	(L)3	M. Helminen: <i>EU Tax Law – Direct Taxation</i>
6.	17 Apr.	Friday Sem.	18.05 – 20.40	EU Value Added Tax	Doc. Dr. Lidija Živković	(L)3	E. Kristoffersson &

		217					P. Rendahl: <i>Textbook on EU VAT</i>
Week 4.							
7.	21 Apr.	Tuesday Sem. 217	18.05 – 20.40	Case Law of the ECJ in Direct Tax Matters	Doc. Dr. Lidija Živković	(L)1 (PW)2	Jurisprudence of the ECJ
8.	24 Apr.	Friday Sem. 217	18.05 – 20.40	Case Law of the ECJ in Indirect Tax Matters	Doc. Dr. Lidija Živković	(L)1 (PW)2	Jurisprudence of the ECJ

Examination term: **June 2026.**