



LUND UNIVERSITY
Faculty of Law

Tax Law and The Financial Market

Module 6

Reading materials

Lectures

- EU tax law in general
- EU tax law more specifically
- Company law and its EU dimension I
- Company law and its EU dimension II

Case law

Lecture: EU tax law more specifically

- **C-15/81** – Gaston Schul case
- **C-112/84** – Michel Humblot vs. Directeur des services fiscaux
- **C-47/88** – Commission vs. Denmark
- **C-196/04** – Cadbury Schweppes
 - Summary: http://ec.europa.eu/dgs/legal_service/arrets/04c196_en.pdf
- **C-319/02** – Maninen
- **C-9/02** – de Lasteyrie du Saillant
- **C-371/10** – National Grid Indus BV
- **C-35/11** – FII GLO

Non mandatory reading

Useful websites for the lecture: EU tax law in general

- <http://epp.eurostat.ec.europa.eu/tgm/mapToolClosed.do?tab=map&init=1&plugin=0&language=en&pcode=tec00021&toolbox=legend> (The map over total general government revenue)
- http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_a_tax_ag&lang=en
- http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_structures/2013/presentation.pdf
- http://ec.europa.eu/taxation_customs/taxation/personal_tax/crossborder-issues/index_en.htm

Useful websites for the lecture: EU tax law more specifically

- http://ec.europa.eu/budget/explained/budg_system/financing/fin_en.cfm
- http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/index_en.htm
- http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_structures/2013/presentation.pdf

Other useful websites, Taxation trend in the EU

- http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_structures/2013/report.pdf
- http://ec.europa.eu/taxation_customs/customs/policy_issues/customs_strategy/index_en.htm