

EUROPEAN TAXATION
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
SPRING 2026 SYLLABUS – LAW 7681 – 2 CREDITS

Professor **Erika Isabella Scuderi**

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Office Hours: **In my office or on Zoom, Thursdays 12 – 1 PM, or by appointment.**

MEETING TIME: Thursdays 9:50-11:50 AM

LOCATION: HH 359 and online

COURSE DESCRIPTION AND OBJECTIVES:

This course covers the core elements of European Union (EU) direct tax law and policy, i.e., primary and secondary Union legislation and the impact on Member States' domestic tax laws. Following a detailed introduction to the legal and political structure of the European Union and its impact on direct taxation, we will cover

- the non-discrimination rules of the four fundamental freedoms of the Treaty on the Functioning of the European Union (TFEU), i.e., the free movement of workers, the freedom of establishment, the freedom to provide services, and the free movement of capital, and the EU Court's landmark decisions in that area;
- the EU state aid rules that prohibit Member States from granting selective (tax) benefits to enterprises;
- the direct tax directives, e.g., in the area of anti-tax avoidance, global minimum taxation, cross-border profit distributions and payments of interest and royalties, and dispute resolution, and their impact on tax planning and EU group structures;
- the EU Charter of Fundamental Rights and its impact on taxation; and
- recent EU proposals and initiatives.

You should spend at least 2 full hours preparing **for each hour of class meeting** (see [ABA OUT-OF-CLASS HOURS REQUIREMENTS](#) below). This is the minimum preparation time needed for you to be able to follow class discussion; the material is complex and will likely require additional hours of study for mastery.

STUDENT LEARNING OUTCOMES:

At the end of this course, students will be able to demonstrate a deep comprehension of EU law and its impact on direct taxation, apply EU rules to concrete cross-border tax issues, identify risks under EU state aid provisions, and understand sources, impact, and trends in EU tax policy.

REQUIRED READING MATERIALS:

The course will be accompanied by a detailed set of slides that should lead you through all the materials covered. In addition, you will find reading assignments and recommendations in the schedule below. The chapters in the reading recommendations refer to M. Lang, P. Pistone, J. Schuch, C. Staringer, A. Rust, G. Kofler & K. Spies (eds.), [Introduction to European Tax Law on Direct Taxation](#), 8th edn., Linde Vienna 2024. However, there are a number of other recent textbooks available on EU direct tax law, and you are free to use any of them instead.

COURSE EXPECTATIONS AND GRADING EVALUATION:

Attendance and class contribution are part of the evaluation. Students are also expected to participate in all academic tax events (lectures, workshops, etc.) during the semester. Please discuss with the Professor in advance if you are unable to attend an event or will miss a class. Attendance will be taken each day and spot checks for attendance may be taken, including through the use of Canvas surveys. Students are expected to be prepared to respond to questions about the assigned reading.

Students will be evaluated based upon attendance, participation and contribution to class discussion (20%), and a final exam (80%). Please consult the law school policy on exam delays and accommodations [here](#).

CLASS ATTENDANCE AND MAKEUP POLICY:

Attendance in all classes is required by both the ABA and the Law School. Attendance will be taken at each class meeting. Students are responsible for ensuring that they are not recorded as absent if they come in late. More than 2 unexcused absences will result in a decrease in your final grade in the course (reduced by 5 percentage points per unexcused absence). Acceptable reasons for absence from or failure to engage in class include illness; Title IX-related situations; serious accidents or emergencies affecting the student, their roommates, or their family; special curricular requirements; military obligation; severe weather conditions that prevent class participation; religious holidays; participation in official university activities; and court-imposed legal obligation. Other reasons (e.g., a job interview) may be deemed acceptable if approved by the instructor in advance. The completion of a short makeup assignment may be required by the instructor.

If you are planning to miss class for any excused reason, in the interests of privacy and efficiency it is not necessary to tell me why you are absent and telling me does not excuse absence. A student who fails to meet the attendance requirement will be dropped from the course. The law school's policy on attendance can be found [here](#).

If you experience a personal difficulty that impacts your ability to participate in and attend class, please talk to someone. If you are not comfortable talking with me, please reach out to Student Affairs, which includes Mental Health Counselor Ritzy Ettinger on its team. If you are in need of an accommodation, please see the link included in "Other Policies" below.

Failure to complete an asynchronous lecture and related quiz by the day before the reading period begins will reduce a student's participation grade by 5 percentage points per missing lecture/quiz (but not below 0).

Repeated lack of preparedness or participation, including not responding to in-class Canvas surveys, may reduce a student's participation grade by 5 percentage points per incident. Repeated class disruption (e.g., excessive noise, texting, personal internet use, leaving early or arriving late) may also reduce a student's participation grade by 5 percentage points per incident, the same amount as for an unexcused absence. You will receive a warning prior to having your participation grade reduced on account of an incident relating to lack of preparedness and/or disruptive behavior.

FINAL EXAM

The final exam will be 2 hours and will consist of mix of short and longer answers. The exam is expected to be in person. More information will be provided during the course. Exam delays and accommodations must be arranged through the Student Affairs Office.

UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at [this link](#).

ABA OUT-OF-CLASS HOURS REQUIREMENTS: ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Each weekly class is approximately 2 hours in length, requiring at least **4 hours of preparation** outside of class including reading the assigned materials, writing critical analyses, and participating in quizzes and assignments.

UF ACADEMIC POLICIES AND RESOURCES:

Other information about UF academic policies and resources can be found at [this link](#).

COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS

This syllabus is offered as a guide to the direction of the course. The following schedule is **tentative**. Our pace will depend on the level of difficulty of each section and the class’s need to focus more on certain concepts. It is subject to change. **Make sure you check Canvas announcements.**

	Date	Topics
1	Jan 22	Introduction Recommended reading: Chapters 1 and 2 in the textbook on the “The Sources of EU Law Relevant for Direct Taxation” and on “The Coordination of Tax Policies in the EU” The Treaty on the Functioning of the European Union (TFEU) be found here .
2	Jan 29	Parent-Subsidiary-Directive (PSD) Recommended reading: Chapter 5 in the textbook on “The Parent-Subsidiary Directive” Also skim through the Directive, available here .
3	Feb 5	Interest-Royalties-Directive (IRD) Recommended reading: Chapter 7 in the textbook on “The Interest and Royalty Directive” Also skim through the Directive, available here . Merger Directive Recommended reading: Chapter 6 in the textbook on “The Merger Directive” Also skim through the Directive, available here .
4	Feb. 12	Anti-Tax-Avoidance Directive (ATAD) Recommended reading: Chapter 8 in the textbook on the “The Anti-Tax Avoidance Directive”. Please skim through the ATAD, available here .
5	Feb. 19	Taxation of the Digitalized Economy and Global Minimum Taxation (“Pillar Two Directive”) Recommended reading: Chapter 9 in the textbook on the “The Global Minimum Taxation Directive”. Please have a look at the Directive Proposals for a Digital Services Tax and a Significant Digital Presence as well as at the Pillar 2 Directive available here , and the underlying OECD Model rules, available here .

6	Feb. 26	Dispute Resolution (TDRD) Recommended reading: Chapter 11 in the textbook on “The EU Arbitration Convention and Dispute Resolution Directive”. Please skim through the Directive, available here .
7	Mar. 5	Fundamental Freedoms Recommended reading: Chapter 3 in the textbook on the “The Relevance of the Fundamental Freedoms for Direct Taxation”. Please read the Court’s decisions on <ul style="list-style-type: none"> ▪ Personal and family benefits: Schumacker and X (and ECJ-TF 4/2017) ▪ Business expenses: Gerritse and Scorpio (and ECJ-TF 2/2016) ▪ Permanent establishments: Avoir Fiscal and Saint-Gobain ▪ Cross-border dividends: Haribo and Salinen and Miljoen (and ECJ-TF 1/2016 and ECJ-TF 1/2017) ▪ Foreign losses: Marks & Spencer, Timac Agro, Bevola and W AG (and ECJ-TF 2/2015, ECJ-TF 3/2018, and ECJ-TF 4/2022) ▪ Exit taxation: Lasteyrie de Saillant, N, National Grid Indus, and DMC (and ECJ-TF 3/2014) ▪ Horizontal discrimination: D and Sopora (and ECJ-TF 3/2015) ▪ Double taxation: Kerckhaert-Morres
8	Mar. 12	
9	Mar. 26	
10	April 2	EU Charter of Fundamental Rights Please skim through the Charter, available here . Please read the Court’s decision in Berlioz (and ECJ-TF 3/2017) and Orde van Vlaamse Balies
11	April 9	EU State Aid Recommended reading: Chapter 4 in the textbook on the “The State Aid Provisions of the TFEU in Tax Matters”. Please read the Court’s decisions in World Duty Free (and ECJ-TF 2/2017), Aer Lingus , Fiat , Engie , Amazon and Apple Skim through the EU Commission’s Notice on Article 107 TFEU, available here
12	April 16	Recent EU Proposals and Developments
13	April 23	Final topics and recap

IMPORTANT:

The schedule will be updated throughout the semester and may be revised to reflect the pace of class discussions or any new legal developments. Unless otherwise noted, you should assume that the entire chapter is part of the reading assignment. Be sure to check Canvas regularly for updates, quizzes, and any information related to the class schedule. **If you have any questions arising from the syllabus, or if the answer is not found within the syllabus itself, please email me at scuderi@law.ufl.edu.**