

**MASTER IN EUROPEAN AND INTERNATIONAL TAX LAW LLM / ANNEE ACADEMIQUE - ACADEMIC YEAR 2021-22**

version 11/01/2022

**Semestre 3 / Semester 3 (M2)**

Nom de l'enseignement Course name	Code ACME	Langue* Language*	CM (unités) Lecture (units)	TD/TP (unités) Tutorial (units)	Autre (unités) Other (units)	Heures de contact Contact hours	Travail personnel (heures) Self-study (hours)	Charge totale de travail (heures) Total workload (hours)	ECTS	Statut du cours Form of course	Assiduité obligatoire Compulsory attendance	Examen Assessment	Titulaire (Nom, Prénom) Course leader (Last name, First name)
<b>Module 1: Luxembourg Taxation</b>													
Course 1: Introduction to Luxembourg Tax Law	MADE3-EITL-1	French	20	0	0	15	0	0	0	Elective	No	N/A	Bianco, Arthur
Course 2: Introduction to Financial Accounting and Bookkeeping	MADE3-EITL-2	English	10	0	0	8	0	0	0	Elective	No	N/A	Moll de Alba, Rafael
Course 3: Luxembourg Tax Law: Individual and Corporate Taxation	MADE3-EITL-3	English+French	40	0	0	30	105	135	5	Mandatory	Yes	Written + oral	Sandt, Betty Steichen, Alain
Course 4: Company Law and Financial Accounting	MADE3-EITL-4	English+French	40	0	0	30	105	135	5	Mandatory	Yes	Written	Delvaux, Cositha Malberti, Corrado Moll de Alba, Rafael
<b>Sous-total du module 1 / Sub-total of the module 1</b>			<b>80 to 110</b>	<b>0</b>	<b>0</b>	<b>60 to 83</b>	<b>210</b>	<b>270</b>	<b>10</b>				
<b>Module 2: International Taxation (Two out of the three options)</b>													
Course 1: International Tax Law I: General Principles and Procedures	MADE3-EITL-6	English	40	0	0	30	105	135	5	Elective	Yes	Written	Haslehner, Werner Brauner, Yariv Rust, Alexander
Course 2: International Tax Law II: Allocation of Taxing Rights and Avoidance of double Taxation	MADE3-EITL-7	English+French	40	0	0	30	105	135	5	Elective	Yes	Written	Haslehner, Werner Schroeder, Serge
Course 3: European & International Tax Moot Court	MADE4-5	English	40	0	0	30	105	135	5	Elective			
<b>Sous-total du module 2 / Sub-total of the module 2</b>			<b>80</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>210</b>	<b>270</b>	<b>15</b>				
<b>Module 3: EU Taxation</b>													
Course 1: EU Tax Law I: Fundamental Freedoms	MADE3-EITL-9	English	40	0	0	30	105	135	5	Mandatory	Yes	written	Schwarz, Paloma Traversa, Edoardo Hadjipanayi, Christiana Spies Karoline Dourado Ana Paula Parada, Leopoldo
Course 2: EU Tax Law II: State Aid & Secondary Law	MADE3-EITL-10	English	40	0	0	30	105	135	5	Mandatory	Yes	Written	Haslehner, Werner Kofler, Georg
<b>Sous-total du module 3 / Sub-total of the module 3</b>			<b>80</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>210</b>	<b>270</b>	<b>10</b>				
<b>Total</b>			<b>240 to 270</b>	<b>0</b>	<b>0</b>	<b>180 to 203</b>	<b>630</b>	<b>810</b>	<b>35</b>				

\*L'université du Luxembourg étant multilingue, la langue d'enseignement est donnée à titre indicatif et est susceptible d'être modifiée à l'initiative du titulaire du cours.

\*The University of Luxembourg is multilingual, the language of teaching is therefore given on an indicative basis. This can be modified upon the course leader's initiative.

**MASTER IN EUROPEAN AND INTERNATIONAL TAX LAW LLM / ANNEE ACADEMIQUE - ACADEMIC YEAR 2020-2021**

version 30/01/2021

**Semestre 4 / Semester 4 (M2)**

Nom de l'enseignement Course name	Code ACME	Langue* Language*	CM (unités) Lecture (units)	TD/TP (unités) Tutorial (units)	Autre (unités) Other (units)	Heures de contact Contact hours	Travail personnel (heures) Self-study (hours)	Charge totale de travail (heures) Total workload (hours)	ECTS	Statut du cours Form of course	Assiduité obligatoire Compulsory attendance	Examen Assessment	Titulaire (Nom, Prénom) Course leader (Last name, First name)
<b>Module 4: Investment Taxation</b>													
Course 1: Investment Funds	MADE3-EITL-15	English+French	40	0	0	30	105	135	5	Mandatory	Yes	Written	Havrenne, Ezechiël Pantazatou, Katerina
Course 2: Taxation of financial transactions	MADE3-EITL-16	English	40	0	0	30	105	135	5	Mandatory	Yes	Written	Neugebauer, Jan Van Eysinga, Ayzo
<b>Sous-total du module 4 / Sub-total of the module 4</b>			<b>80</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>210</b>	<b>270</b>	<b>10</b>				
<b>Module 5: Elective courses (Two out of the three options)</b>													
Course 1: Tax Policy	MADE3-EITL-19	English	40	0	0	30	105	135	5	Elective	Yes	Oral / Presentation	Halslehner, Werner
Course 2: Tax Procedure	MADE3-EITL-20	French	40	0	0	30	105	135	5	Elective	Yes	Oral / Paper	Chauche, Fatima
Course 3: Value Added Tax	MADE3-EITL-21	French	40	0	0	30	105	135	5	Elective	Yes	Written	Loquet, Erwan Richardin, Marie-Isabelle
<b>Sous-total du module 5 / Sub-total of the module 5</b>			<b>80</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>210</b>	<b>270</b>	<b>10</b>				
<b>Module 6: Final Paper (choose one)</b>													
Course 1: Tax Practice Workshop	MADE3-EITL-25	English	24	0	0	18	252	270	10	Elective	Yes	Workshop	Haslehner, Werner or Pantazatou, K Guest Speakers from tax/legal practice
Course 2: Master Thesis	MADE3-EITL-26	English+French	24	0	0	18	252	270	10	Elective	No	Report	Supervisor: Haslehner, W. or Pantazatou, K.
<b>Sous-total du module 6 / Sub-total of the module 6</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>252</b>	<b>270</b>	<b>10</b>				
<b>Total</b>			<b>184</b>	<b>0</b>	<b>0</b>	<b>138</b>	<b>672</b>	<b>810</b>	<b>30</b>				
<b>TOTAL 2ème année / 2nd year</b>			<b>464 to 494</b>	<b>0</b>	<b>0</b>	<b>348 to 371</b>	<b>1302</b>	<b>1620</b>	<b>65</b>				