Institute of Postgraduate Legal Studies

Phone number: +36 1 318-5912

batho.roberta@ajk.elte.hu

**Master Program In International And European Taxation Law**

**Semester I.**

**Hour /**

**semester**

4

**Courses**

**Tipe**

lecture

lecture

**Exam**

**Credit**

**Prerequisites**

Basics of Public International Law

Fundamentals of International Tax

Law

colloquium

colloquium

2

4

8

OECD Model Tax Convention

Transfer Pricing

*Elective course*

lecture

lecture

practice

colloquium

colloquium

34

8

14

4

PM

6

3

International Tax Planning in Practice

**Total:**

**60**

**27**

**Semester II.**

**Exam**

**Hour /**

**semester**

**A tantárgy megnevezése**

**Tipe**

**Credit**

**Prerequisites**

Basics of Public

Bodies and Legal Sources of the EU

lecture

colloquium

colloquium

colloquium

colloquium

colloquium

PM

6

22

14

8

2

International Law

Direct Taxation in the Internal

Market

lecture

lecture

lecture

10

6

Fundamentals of

International Tax Law

Fundamentals of

International Tax Law

VAT

Fundamentals of

International Tax Law

Introduction to Customs, Excise

Duties and Energy Taxation

4

Basics of Public

International Law

lecture

6

3

Fiscal State Aid Law

*Elective course*

Tax Planning in Practice within the

EU

practice

International Tax Planning

in Practice

4

2

*Elective course*

International problems of tax

optimization

practice

International Tax Planning

in Practice

PM

6

3

Thesis degree

**Total:**

**Sum-total credit:**

6

**33**

**60**

**60**

**Optional lectures**

First semester



International Tax Planning in Practice

Second semester





Tax Planning in Practice within the EU

International problems of tax optimization

Eötvös Loránd University Faculty of Law Egyetem tér 1-3., 1053 Budapest, Hungary tel +36 1 266 2563 www.ajk.elte.hu/en

