

Questions for final exam 2020

International and European taxation programme

ELTE Law

First semester

1. Basic income tax concepts of international taxation (nexus, residence, source, nationality, double juridical taxation, double economic taxation)
2. OECD Model Tax Convention Art 1-4 (Persons covered, Taxes covered, General definitions, Resident)
3. Permanent establishment (OECD Model Tax Convention Art 5)
4. Business profits including the allocation of profits to PE (OECD Model Tax Convention Art 7)
5. Income from employment (OECD Model Tax Convention Art 15)
6. Dividends, Interest, Royalties (OECD Model Tax Convention Art 10-11-12)
7. Income from immovable property, Capital gains, Capital (OECD Model Tax Convention Art 6, 13, 22)
8. The concept of transfer pricing and associated enterprises in OECD Model Tax Convention (Art 9)
9. Methods of calculating arm's length price
10. Transfer pricing after the BEPS
11. Shipping, inland waterways transport and air transport, Directors' fees, Entertainers and sportspersons, Pensions, Government service, Students, Other income (OECD Model Tax Convention Art 8 and 16-21)
12. Methods for elimination of double taxation (OECD Model Tax Convention Art 23 A and B)
13. Non-discrimination, Assistance in the collection of taxes, Mutual agreement procedure, Exchange of information (OECD Model Tax Convention Art 24-27)
14. International Tax Planning in Practice in the era of BEPS

Second semester

1. VAT 1: EU legislation on VAT, characteristics, paradox, advantages, disadvantages of VAT
2. VAT 2: Common system of VAT, taxable persons, economic activities, public bodies, VAT groups, taxable transactions, place of supply
3. VAT 3: Intra-Community trade in goods and supplies of services, importation of goods, cross border chain transactions, simplified triangulation
4. VAT 4: Fixed establishment for VAT, electronic services, rates, consideration, exemptions
5. VAT 5: The Right to Deduct Input VAT, recent case of law of the CJEU in connection with limitation of deduction
6. Customs: legal background, definitions, main principles, customs declarations, import, export, customs procedures, tariff classification
7. Direct taxation and the EU law 1: the relevant TFEU provisions, non-discrimination principle, discriminatory and protective taxation concerning goods
8. Direct taxation and the EU law 2: Freedom of establishment, free movement of workers, freedom to provide services, free movement of capital
9. Direct taxation and the EU law 3: Reimbursement of taxes levied in breach of EU law
10. Directives: Parent subsidiary directive on cross-border dividends, Merger directive on cross-border business reorganizations, Interest - royalty directive, Draft CCCTB directive
11. Fiscal state aid law
12. Tax Planning in Practice within the EU after the ATAD(s)