EUROPEAN TAX LAW
(PART II. NEGATIVE INTEGRATION OF DIRECT TAXATION)
Prof. Dr. Andrés Báez.

I. Partial positive integration in direct taxes. Negative integration as an alternative
(General Introduction) (0.5 hours).

The treaty(ies) as a parameter of domestic direct taxation.
Non-discrimination and Fundamental Freedoms.
State Aid Law.
Book-Tax conformity and European Accounting Directives.

II. Non-Discrimination and Fundamental Freedoms. (8.5 hours)

Fundamental Freedoms in the TFEU. (0.5 hours)

Non-discrimination analysis by the ECJ. (8 hours)

International vs. Domestic situation. (case study) (1 hour)

Comparability: vertical and horizontal comparability (case study) (2 hours)

Justification. (1 hour)

Proportionality (case study). (4 hours).

III. State Aids (4 hours).

State Aids in the TFEU. (0.5 hours).

State Aids and Direct Taxation (the Commission and the Courts analysis)
(3.5 hours)

Advantage. (1 hour)

Granted through State Resources. (0.5 hours)

Selectivity. Case study. (2 hours)

Affectation of intra-community trade.

IV Book-Tax Conformity and Accounting Harmonization (1 hour)

Accounting Harmonization in the EU (0.5 hours)

Book-Tax Conformity in the EU (0.5 hours).