

Aristotle University of Thessaloniki

Faculty of Law

Bachelor of Laws (LL.B.)

Course Syllabus

1. Course Information

- **Title:** Tax Law and Public Finance
- **Code:** LLB28
- **ECTS:** 6
- **Hours per week:** 4
- **Academic Year:** 3rd
- **Teaching Period:** Spring Semester
- **Mode of Delivery:** Face-to-Face
- **Language of Instruction/Assessment:** English
- **Course Type:** Mandatory

2. Course Description

This module introduces students to the major issues of International and European Tax Law. Special emphasis will be placed on the latest initiatives by the OECD) as well as on recent case-law by the Court of Justice of the European Union (CJEU). Additionally, this module introduces students to public financial management (PFM), explains the budget cycle, describes how accounting and financial reporting is done in the public sector. Moreover, this module helps students understand the European Union's economic and fiscal governance framework which aims to monitor, prevent, and correct problematic economic trends that could weaken national economies or negatively affect other EU countries. Emphasis is given to National medium-term fiscal-structural plans (MTPs).

3. Keywords

Taxation, double taxation, tax planning, base erosion and profit-shifting, tax havens, tax avoidance, transfer pricing, exchange of information, public finances, fiscal policies, public financial management (PFM), budget cycle, medium-term budget framework, fiscal and budget transparency, EU economic and fiscal governance framework, National Fiscal Frameworks in the EU Member States, National medium-term fiscal-structural plans (MTPs), EU Court of Auditors, Green budgeting.

4. Learning Outcomes

Upon successful completion of this course, students will be able to:

1. understand the principles of international and EU tax law.
2. discuss the major issues and the latest developments in international and EU taxation.
3. interpret legal sources and literature in the field of international and EU taxation.
4. explain why PFM is an important tool to implement public policies and describe the budget cycle.
5. describe a simple medium-term budget framework and a public investment management reform strategy.
6. Understand the EU fiscal rules designed to ensure that countries in the European Union pursue sound public finances and coordinate their fiscal policies.

5. General Skills to Be Acquired

- Apply knowledge in practice
- Retrieve, analyse, and synthesise data and information
- Adapt to new situations
- Make decisions
- Work in an international context
- Work in an interdisciplinary team
- Generate new research ideas

- Appreciate diversity and multiculturalism
- Respect the natural environment
- Be critical and self-critical
- Advance free, creative, and causative thinking

6. Course Content (Topics)

1. Initiatives by the OECD to tackle double taxation: Double tax treaties
2. Initiatives by the OECD to tackle tax-avoidance: BEPS (base erosion and profit-shifting) project
3. The BEPS 2.0 agreement: OECD Pillar 1 and Pillar 2 international taxation reforms
4. Introduction to EU tax law: the legal framework for tax policy in the EU as provided by the Treaty on the Functioning of the European Union (TFEU)
5. Harmonization of legislation in the field of indirect and direct taxation
6. Initiatives by the EU to combat tax avoidance: the Code of Conduct, the EU list of non-cooperative jurisdictions
7. The Anti-Tax Avoidance Directive, the Global Minimum Tax Directive
8. Administrative cooperation in the field of taxation between EU Member States (DAC) and resolution of tax disputes.
8. Introduction to EU economic and fiscal governance framework
9. Stability and Growth Pact
10. National Fiscal Frameworks in the EU Member States: Fiscal Rules in EU Member States and Independent Fiscal Institutions
11. European Fiscal Board
12. European Court of Auditors
13. Green budgeting in EU

7. Teaching Methods

- Lectures.
- Case law workshops.
- Student presentations and structured debate.
- Guided reading and legal reasoning exercises.

8. Assessment Methods

Method	Weight	Description
Final Written Exam	70%	Essay-type and case-based questions
Mid-Term Assignment/Presentation	20%	Individual or group-based
Participation and Engagement	10%	Constructive attendance, preparedness, contribution

Note: A minimum final exam score of 50% is required to pass.

9. A. Ethics

Students are reminded that all submitted work must comply with the University's academic [integrity policy](#). Plagiarism or unauthorised collaboration will result in disciplinary measures.

B. Course Policies

- Attendance is strongly encouraged.
- All assignments must be submitted on time via the designated platform.
- Special accommodations will be made for students with documented learning or health needs in accordance with university policy.

10. Use of Information and Communication Technologies (ICT)

- **Use in Teaching:** (e.g. digital slides, audiovisual aids, interactive tools like Mentimeter)
- **Use in Communication:** (e.g. E-learning platform, Zoom/Google Meet for office hours)
- **Digital Resources:** (e.g. online legal databases, podcasts, video lectures)

11. Bibliography

- Books/E-Books
Batina, R. G., & Ihori, T. (2005). *Public goods: Theories and evidence*. Springer.

Epstein, G. S., & Nitzan, S. (2007). *Endogenous public policy and contests*. Springer.

Hasseldine, John. (2017). *Advances in taxation* (e-book). Emerald Publishing Limited,.

Ihori, Toshihiro. (2017). *Principles of Public Finance* (e-book). Springer Singapore : Imprint: Springer.
Kyriazis, N. (2023). *The economics of taxation: Theory and practice in Greece*. Palgrave Macmillan.

Lang, M., Pistone, P., & Schuch, J. (2025). *Introduction to European Tax Law: Direct Taxation* (e-book) . Spiramus Press.
<https://search.lib.auth.gr/Record/1170244?sid=50132814>

Pouille, J.-B., Kannan, A., Spitz, N., Kahn, S., & Sotiropoulou, A. (2024). *EU banking and financial regulation* (e-book). Edward Elgar Publishing.
<https://ebookcentral.proquest.com/lib/auth-ebooks/detail.action?docID=31233781>

Richelle, I., Schön, W., & Traversa, E. (Eds.). (2013). *Allocating taxing powers within the European Union* (ebook). Springer.

Rizvi, S. A. R. ., Ismath Bacha, Obiyathulla., & Mirakhor, Abbas. (2016). *Public Finance and Islamic Capital Markets Theory and Application* (e-book)/. Palgrave Macmillan US : Imprint: Palgrave Macmillan.

Savvaidou, A. (2020). CJEU case law on the field of Tax Law and in particular in tax avoidance cases . *Jurisprudence Updates: Most Important Decisions of the European Court of Justice Relevant for Administrative Judges-1st Episode*.

<https://search.lib.auth.gr/Record/ikee-330240?sid=50132883#details>

Savvaidou, A. (2020b). Taxation and EU state aid rules. *A World of Evolving and Thorny Challenges*. <https://ikee.lib.auth.gr/record/330239>

Tax, Public Finance, and the Rule of Law. (2025). In D. de Cogan, A. Brassey, & M. Hen (Eds.), *Tax, Public Finance, and the Rule of Law*. Hart Publishing.

<https://doi.org/10.5040/9781509977819>

Thomakos, D. D. ., & Nikolopoulos, K. I. . (2017). *Taxation in Crisis Tax Policy and the Quest for Economic Growth* (e-book) /. Springer International Publishing : Imprint: Palgrave Macmillan.

- Databases

Westlaw UK Academic	https://law.auth.gr/en/subscription-to-electronic-databases-2/
HeinOnline Academic Core and Kluwer Law International Journal Library	https://law.auth.gr/en/subscription-to-electronic-databases-2/
Beck-online PREMIUM	https://law.auth.gr/en/subscription-to-electronic-databases-2/
O.U.P Oxford Public International Law	https://law.auth.gr/en/subscription-to-electronic-databases-2/
O.U.P Max Planck Encyclopedia of Comparative Constitutional Law	https://law.auth.gr/en/subscription-to-electronic-databases-2/
Dalloz.fr	https://law.auth.gr/en/subscription-to-electronic-databases-2/
JURIS Zusatzmodul Hochschulen, BGB Staudinger Online	https://law.auth.gr/en/subscription-to-electronic-databases-2/
Kluwer Law Online (30 journals)	https://law.auth.gr/en/subscription-to-electronic-databases-2/
IAReporter. Investment Arbitration Report	https://law.auth.gr/en/subscription-to-electronic-databases-2/

Cambridge Core (Law)	https://www.cambridge.org/core/browse-subjects/law
EBSCO	https://research.ebsco.com/c/quc7ji/search/advanced/filters?autocorrect=y&isDashboardExpanded=true
ProQuest Central	https://www.proquest.com/central/topicpaths/AbiGlobal_business/0?accountid=8359#0
Springer link	https://link.springer.com/
Taylor & Francis e-books	https://www.taylorfrancis.com/search?subject=SC_LW
Taylor & Francis e-journals	https://www.tandfonline.com/subjects/law
The Making of Modern Law: Legal Treatises 1800-1926 (Gale)	https://go.gale.com/ps/start.do?p=MOML&u=arist&cookieConsent=true&analyticsOptout=false&aty=ip
Wiley online Library	https://onlinelibrary.wiley.com/action/showPublications?startPage=&ConceptID=85

- Additional E-resources

OECD. 2021. [*Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy*](#). Paris, France.

OECD. 2021. [*Fact Sheet Amount A: Progress Report on Amount A of Pillar One*](#). Paris, France.

OECD. 2021. [*The Pillar Two Rules in a Nutshell: Tax Challenges Arising from the Digitalisation of the Economy - Global Anti-Base Erosion Model Rules \(Pillar Two\)*](#). Paris, France.