

## 3LMGOX63 - European and French Tax Law

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**Department:** LSO  
**Semester:** first semester

**Course level:** Undergraduate (L3)  
**Domain:** Tax  
**Teaching language:** English  
**Number of in-class hours:** [36]  
**Number of course sessions:** 11,5 + Exam  
**ECTS:** 6

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### Course description and objectives

General overview of the French tax system and interactions with European tax law (directives)

### Prerequisites

None

### Learning outcomes

Acquiring basis on the French tax system and the impact of the European law. Comparison with other tax systems.

### Assignments and grading

- Class participation: 20%
- Specific presentation: 30%
- Final Exam: 50%

The numerical grade distribution will dictate the final grade. The passing grade for a course is 10/20.

**Class participation:** Active class participation – this is what makes classes lively and instructive. Come on time and prepared. Class participation is based on quality of comments, not quantity.

**Exam policy:** In the exam, students will not be allowed to bring any document (except if allowed by the lecturer). Unexcused absences from exams or failure to submit cases will result in zero grades in the calculation of numerical averages. Exams are collected at the end of examination periods.

## Course structure

Session	Topic
1	Introduction of the French legal and tax system
2	Value Added Tax (VAT)
3	VAT
4	VAT
5	VAT
6	Corporate Income Tax (CIT)
7	CIT
8	CIT
9	Personal Income Tax (PIT)
10	PIT
11	Wealth tax, inheritance and gift duties
12	<b>Final Exam</b>

## Bibliography

- No dedicated bibliography

## MyCourse

This course is on MyCourse: **Yes**

## Academic integrity

Be aware of the rules in Université Paris Dauphine about plagiarism and cheating during exams. All work turned in for this course must be your own work, or that of your own group. Working as part of a group implies that you are an active participant and fully contributed to the output produced by that group.

Academic calendar

Dates (Monday/Sunday)		L3 Gestion
02/09/19	09/08/19	
09/09/19	15/09/19	1
16/09/19	22/09/19	2
23/09/19	29/09/19	3
30/09/19	06/10/19	4
07/10/19	13/10/19	5
14/10/19	20/10/19	6
21/10/19	27/10/19	7
28/10/19	03/11/19	8
04/11/19	10/11/19	9
11/11/19	17/11/19	10
18/11/19	24/11/19	11
25/11/19	01/12/19	12
02/12/19	08/12/19	Review w.
09/12/19	15/12/19	<b>Exams</b>
16/12/19	22/12/19	
23/12/19	29/12/19	Holidays