

COURSE DETAIL

FIGHTING TAX FRAUD: FROM A LURE TO THE RULE OF LAW

Country

France

Host Institution

Institut d'Etudes Politiques (Sciences Po)

Program(s)

Sciences Po Paris

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Legal Studies

UCEAP Course Number

152

UCEAP Course Suffix**UCEAP Official Title**

FIGHTING TAX FRAUD: FROM A LURE TO THE RULE OF LAW

UCEAP Transcript Title

FIGHTING TAX FRAUD

UCEAP Quarter Units

4.50

UCEAP Semester Units

3.00

Course Description

This course presents the issues associated with tax fraud from both a budgetary and financial point of view and from a political and democratic point of view. By using and abusing legal loopholes, tax fraud threatens the rule of law. Governments must find ways of ensuring that the rule of law prevails over the lure. After a brief introduction and presentation of the main actors in this field, the course is divided into three parts: tax fraud as a breach to fiscal justice; tax fraud as a threat to public order; foreseeable solutions. The European Union is the main area of analysis, although extra-European comparisons may be made during this seminar.

Language(s) of Instruction

English

Host Institution Course Number

DDRO 25A09

Host Institution Course Title

FIGHTING TAX FRAUD: FROM A LURE TO THE RULE OF LAW

Host Institution Course Details

<https://syllabus.sciencespo.fr/en/?202520/291233>

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Seminar

Host Institution Department

Law

Course Last Reviewed

2025-2026

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