

# International and European Tax Law

The master programme International and European Tax Law offers the following specialisations:

[Customs and International Trade](#)

[International and European Tax Law](#)

[Tax and Technology](#)

## Customs and International Trade

Do you have a global mindset? And do you like trade, business, politics and law in an international context? If so, the 'Customs and International Trade' specialization of the IETL Master Programme is perfect for you. The courses of the specialization focus on a variety of issues which are at the forefront of today's global developments, e.g. the China - U.S. trade wars, the Brexit, smuggling and international customs fraud. Students will obtain a thorough understanding of the legal regimes that govern international trade, such as international customs law and WTO policymaking. Since there is a great demand for legal experts in the field of customs and trade, job prospects for graduates are excellent. In other words: this is the perfect moment for you to enroll in the specialization 'Customs and International Trade'.

In today's world, companies and individuals are increasingly operating in an international context. Tax and customs systems are continuously adapting to this trend of globalization. With this specialization, you will be educated as an up-to-date legal expert in the field of customs and international trade. This specialization (offered entirely in English) addresses a wide variety of highly relevant subjects, such as anti-dumping laws, geo-political trade and tariff wars, WTO law, tariff and origin determination, customs valuation, the European Customs Code and international customs fraud. The two core courses (i.e. 'Customs Law' and 'Advanced Customs Law') provide you with a solid understanding of the true legal nature of customs and taxation in an international context.

## International and European Tax Law

Are you an analytical thinker? Are you interested in tax law, business, finance and politics? And can you see yourself advising international companies or private individuals on international tax issues? Then why not study International and European Tax Law? In addition to corporate taxation and international tax planning, you'll study a broad range of related economic, legal and social topics. The programme is taught entirely in English, but if you're a Dutch student, you can take an advanced Dutch course in corporation tax that will allow you to meet the membership requirements for the Dutch Order of Tax Advisors. The demand for tax law specialist outnumbers the supply, so upon graduation you'll find yourself in an excellent position. Almost all of our students find jobs as legal or financial consultants soon after they have graduated.

## Tax and Technology

Are you a tech savvy and analytical thinker? Are you interested in the digital transformation of society

and its potential impact on taxation? If so, the 'Tax and Technology' specialization of the IETL master's programme is perfect for you. The rise of legal technology is rapidly changing the way in which we approach tax law. In the Tax and Technology specialisation, you will investigate the current technological trends and their tax-related transformations in parallel to your study of international and European tax law. This specialisation prepares you to become a tax lawyer of the digital technology era that is able to bridge the fields of taxation, data science and technology. Labour market demand for these tax and technology specialists is high and expected to increase.

This specialisation is a cooperation between Maastricht University, Vrije Universiteit Amsterdam and Tilburg University. This means that you will follow most of your courses at Maastricht University, but you will also take one course in Amsterdam and another in Tilburg. Please consider that the required travel expenses are excluded from the tuition fee (estimated at EURO 750 if you are not eligible for student finance).

Compulsory courses

## **Master International and European Tax Law compulsory courses**

Faculty of Law

### **Fiscaal Concernrecht**

#### **Full course description**

Het blok Fiscaal concernrecht bouwt voort op het bachelorblok Vennootschapsbelasting. In het blok Fiscaal concernrecht komt de fiscale problematiek van de grote, internationaal opererende onderneming aan de orde. Uitgangspunt is de Nederlandse vennootschapsbelasting. Aandacht wordt besteed aan de verhouding tussen de Nederlandse vennootschapsbelasting en het Europese recht en aan specifiek voor de vennootschapsbelasting geldende Europeesrechtelijke en andere internationaalrechtelijke regelingen. Ingegaan wordt ook op de uitwerking in de Nederlandse wetgeving van de in internationaal verband genomen maatregelen om belastingontwijking door multinationals tegen te gaan. Het blok bevat een verdieping van de regelingen inzake de deelnemingsvrijstelling en de fiscale eenheid, die al in het blok Vennootschapsbelasting aan de orde zijn gekomen. Verder wordt in dit blok de fiscale problematiek rondom fusies en splitsingen behandeld, niet alleen op het gebied van de vennootschapsbelasting maar ook op dat van de overdrachtsbelasting alsmede de inkomstenbelasting bij aandeelhouders. Ten slotte wordt de dividendbelasting, die ook al summier in het blok Vennootschapsbelasting aan de orde is gekomen, uitgediept.

#### **Course objectives**

Doel van het blok is om de basiskennis op het gebied van de vennootschapsbelasting en de dividendbelasting die is verworven in het bachelorblok Vennootschapsbelasting te verdiepen. Na afloop van het blok moet de student in staat zijn om zelfstandig problemen op het gebied van de vennootschapsbelasting en de dividendbelasting, welke dan ook, te onderkennen en te analyseren en er mogelijke oplossingen voor aan te dragen.

## Courses & Curriculum Master International and European Tax Law

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The master International and European Tax Law is a one-year full time master of 60 ECTS. Students follow 8 courses, 2 per block period and write a master's thesis. Period 3 and 6 are for the master's thesis, no courses are offered then.

On this page you will find an overview of the courses and curriculum of the master International and European Tax Law including all specialisations. We will update this page with the course descriptions as soon as possible."

Want to view the courses of previous years?

Choose one of the academic years below to view the pdf.

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<b>2019/2020 Master International and European Tax Law</b>					
a total of eight courses (two per period) and a master's thesis; the periods 3 and 6 are for the master's thesis, no courses are offered then					
	<b>Period 1</b> Sept. 2 until Oct. 25, 2019	<b>Period 2</b> Oct. 28 until Dec. 20, 2019	<b>Period 3</b> Jan. 6 until Jan. 31, 2020	<b>Period 4</b> Febr. 3 until Apr. 3, 2020	<b>Period 5</b> Apr. 13 until June 12, 2020
<b>courses</b>	<ul style="list-style-type: none"> <li>Fundamentals of International Taxation (TAX4010) or Fiscaal Concernrecht (TAX4001)</li> <li>European Value Added Tax (TAX4005)</li> </ul>	<ul style="list-style-type: none"> <li>Global Tax Policy and Governance (TAX4014)</li> <li>International and European Tax Law (TAX4002)</li> </ul>		<ul style="list-style-type: none"> <li>Cross-border Taxation of Human Capital (TAX4009)</li> <li>Elective</li> </ul>	<ul style="list-style-type: none"> <li>International Tax Planning and Fiscal Ethics (TAX4019)</li> <li>Transfer Pricing and Attribution of Income (TAX4020)</li> </ul>
<p>The elective can be chosen from the courses offered in the master's programmes Nederlands Recht (apart from the course Ondernemingsrecht), Forensica, Criminologie en Rechtspleging, Recht en Arbeid, European Law School, Globalisation and Law or Fiscaal Recht, specialisation Directe Belastingen (apart from the course Fiscaal Concernrecht) and some specifically mentioned courses. Some courses are only open to students of that specific programme: see examination rules.</p> <p>For other possibilities (e.g. Internship), see examination rules.</p>					
	<b>Examinations:</b> Week of October 21 Resit: week of January 27	<b>Examinations:</b> Week of December 16 Resit: April 3, week of April 6  <b>Holidays:</b> Week of December 23 Week of December 30		<b>Examinations:</b> Week of March 30 Resit: week of June 15  <b>Holidays:</b> Week of February 24, April 10	<b>Examinations:</b> Week of June 8 Resit: week of June 29  <b>Holidays:</b> April 13, April 27, May 4 and 5, May 21 and 22, June 1

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<b>2019/2020 Master International and European Tax Law: specialisation Customs and International Trade</b> a total of eight courses (two per period) and a master's thesis; the periods 3 and 6 are for the master's thesis, no courses are offered then					
	<b>Period 1</b> Sept. 2 until Oct. 25, 2019	<b>Period 2</b> Oct. 28 until Dec. 20, 2019	<b>Period 3</b> Jan. 6 until Jan. 31, 2020	<b>Period 4</b> Febr. 3 until Apr. 3, 2020	<b>Period 5</b> Apr. 13 until June 12, 2020
<b>courses</b>	<ul style="list-style-type: none"> <li>Fundamentals of International Taxation (TAX4010) or Fiscaal Concernrecht (TAX4001)</li> <li>European Value Added Tax (TAX4005)</li> </ul>	<ul style="list-style-type: none"> <li>Global Tax Policy and Governance (TAX4014)</li> <li>International and European Tax Law (TAX4002)</li> </ul>		<ul style="list-style-type: none"> <li>Customs Law (TAX4027)</li> <li>Elective</li> </ul>	<ul style="list-style-type: none"> <li>Transfer Pricing and Attribution of Income (TAX4020)</li> <li>Advanced Customs Law (TAX4028)</li> </ul>
The elective can be chosen from the courses offered in the master's programmes Nederlands Recht (apart from the course Ondernemingsrecht), Forensica, Criminologie en Rechtspleging, Recht en Arbeid, European Law School, Globalisation and Law or Fiscaal Recht, specialisation Directe Belastingen (apart from the course Fiscaal Concernrecht). Some courses are only open to students of that specific programme: see examination rules. For other possibilities (e.g. internship), see examination rules.					
	<b>Examinations:</b> Week of October 21 Resit: week of January 27	<b>Examinations:</b> Week of December 16 Resit: April 3, week of April 6  <b>Holidays:</b> Week of December 23 Week of December 30		<b>Examinations:</b> Week of March 30 Resit: week of June 15  <b>Holidays:</b> Week of February 24, April 10	<b>Examinations:</b> Week of June 8 Resit: week of June 29  <b>Holidays:</b> April 13, April 27, May 4, May 21 and 22, June 1

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<b>2019/2020 Master International and European Tax Law: specialisation Tax and Technology</b>					
a total of eight courses (two per period) and a master's thesis; the periods 3 and 6 are for the master's thesis, no courses are offered then					
	<b>Period 1</b> Sept. 2 until Oct. 25, 2019	<b>Period 2</b> Oct. 28 until Dec. 20, 2019	<b>Period 3</b> Jan. 6 until Jan. 31, 2020	<b>Period 4</b> Febr. 3 until Apr. 3, 2020	<b>Period 5</b> Apr. 13 until June 12, 2020
<b>courses</b>	<ul style="list-style-type: none"> <li>Fundamentals of International Taxation (TAX4010) or Fiscaal Concernrecht (TAX4001)</li> <li>Tax and Technology I (Vrije Universiteit, Amsterdam) (TAX4025)</li> </ul>	<ul style="list-style-type: none"> <li>Global Tax Policy and Governance (TAX4014)</li> <li>International and European Tax Law (TAX4002)</li> </ul>		<ul style="list-style-type: none"> <li>Cross-border Taxation of Human Capital (TAX4009)</li> <li>Computational Science of Taxation (TAX4026)</li> </ul>	<ul style="list-style-type: none"> <li>International Tax Planning and Fiscal Ethics (TAX4019) or Transfer Pricing and Attribution of Income (TAX4020)</li> <li>Tax and Technology II (Tilburg University) (TAX4029)</li> </ul>
	<b>Examinations:</b> Week of October 21 Resit: week of January 27	<b>Examinations:</b> Week of December 16 Resit: April 3, week of April 6  <b>Holidays:</b> Week of December 23 Week of December 30		<b>Examinations:</b> Week of March 30 Resit: week of June 15  <b>Holidays:</b> Week of February 24, April 10	<b>Examinations:</b> Week of June 8 Resit: week of June 29  <b>Holidays:</b> April 13, April 27, May 4, May 21 and 22, June 1

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