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Specialisation courses

Master International and European Tax Law

Master International and European Tax Law: Tax and Technology, 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 staat de problematiek rondom de belastingheffing over de winst van internationaal opererende ondernemingen centraal. Deze problematiek wordt benaderd vanuit de Nederlandse vennootschapsbelasting. Behandeld worden de gevolgen voor de heffing van vennootschapsbelasting van grensoverschrijdende activiteiten van Nederlandse ondernemingen. In dit verband komen aan de orde de gevolgen voor de Nederlandse vennootschapsbelasting van het Europese recht, waaronder de voor de vennootschapsbelasting geldende richtlijnen, en van de initiatieven in het kader van de OESO met betrekking tot de belastingheffing over de winst van internationaal opererende ondernemingen (BEPS 1.0 en BEPS 2.0). Het blok geeft op het gebied van de vennootschapsbelasting een verdieping van de onderwerpen deelnemingsvrijstelling en fiscale eenheid, die al in het blok Vennootschapsbelasting zijn behandeld. In het blok komt als nieuw onderwerp de fiscale regelingen bij fusies en splitsingen aan de orde, niet alleen voor de vennootschapsbelasting maar ook voor de overdrachtsbelasting en de inkomstenbelasting die aandeelhouders verschuldigd kunnen worden. Meer nationale onderwerpen die in het blok behandeld worden en waaraan nog niet eerder aandacht is besteed, zijn de belastingheffing over de winst van overheidsbedrijven en de fiscale faciliteit voor onderzoek en ontwikkeling, de innovatiebox. Ten slotte wordt in dit blok dieper ingegaan op de dividendbelasting, die al basaal in het blok Vennootschapsbelasting is behandeld.

Het blok Fiscaal concernrecht is ook bedoeld voor Nederlandstalige studenten die de Engelstalige master International and European Tax Law volgen. Het is de bedoeling dat deze studenten dit blok volgen in plaats van het parallelle blok in de master International and European Tax Law, Fundamentals of International Taxation. Het blok Fundamentals of International Taxation is bedoeld voor studenten die geen voorkennis hebben van het internationale belastingrecht. Voor Nederlandstalige studenten worden de basisbeginselen van het internationale belastingrecht onderwezen in het bachelorblok Nederlands internationaal belastingrecht.

Course objectives

Doel van het blok is om de basiskennis op het gebied van de vennootschapsbelasting en de dividendbelasting die de student in het bachelorblok Vennootschapsbelasting heeft verworven, te

Master International and European Tax Law (Specialisation Tax and Technology) NIEUW
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.

Prerequisites

De stof van het bachelorblok Vennootschapsbelasting wordt bekend verondersteld.

Recommended reading

Vennootschapsbelasting

- J.L. van de Streek, S.A.W.J. Strik e.a., Cursus belastingrecht (Vennootschapsbelasting), studenteneditie, laatste editie, Kluwer, óf
- J.N. Bouwman, Wegwijs in de Vennootschapsbelasting, laatste druk, SDU

TAX4001

Period 1

5 Sep 2022

28 Oct 2022

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinator:

- [J.H.M. Arts](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam

Keywords:

Vennootschapsbelasting, Dividendbelasting, Concern, Fusies, Splitsingen

Faculty of Law

International and European Tax Law

Full course description

The master course 'International & European Tax Law' invites its students to study the principles and foundations of international and EU law as it relates to direct taxation. Each state has its own tax system that has evolved throughout history differently from other tax systems due to the exogenous and endogenous natural, cultural, sociological and economical forces that have shaped its design. However, there are rules of law connecting these systems, providing ideas and concepts common to many states. The course 'International & European Tax Law' is about the international interaction of legal systems.

The topics that will be covered in this course include - inter alia - the law of double tax conventions

Master International and European Tax Law (Specialisation Tax and Technology) NIEUW

(DTCs), avoidance of double taxation, the Vienna convention on the law of treaties, the impact of EU law on national tax systems and the interaction between the international and European legal order. The area of international and European tax law is a notoriously complex branch in legal studies. Accordingly, it is rather difficult to get an overview of all the rules and principles that may be applicable when it comes to deal with practical cases. We will try to make the interactions visible and understandable.

Course objectives

As said before, the area of international and European tax law is a notoriously complex branch in legal studies. For this reason, this course does not aim to be comprehensive. In contrast, we will focus on some very relevant issues. This course aims to provide you with the necessary theoretical background and legal skills to study other topics by yourself or in advanced courses. This course is more about legal thinking and problem solving, than about practical or technical application of the law.

After having finished the course students will:

- be able to demonstrate a systematic understanding of international and European tax law
- be capable of critical analysis, evaluation and synthesis of existing problems and new complex ideas
- be able to communicate with future clients and colleagues about the issues involved
- have the learning skills to allow them to study and work in a manner that may be largely self-directed or autonomous.

Prerequisites

The course International and European Tax Law is a compulsory course in all LL.M Tax tracks and the M.Sc tracks Fiscal Economics and International Tax Management. Students are assumed to be familiar with the structure of their national tax systems, especially limited liability to tax. Students who have earned an LL.B in Tax Law or a B.Sc in Fiscal Economics at Maastricht University have followed the compulsory course 'Nederlands Internationaal Belastingrecht' which covers this prerequisite. Maastricht LL.B graduates in European Law School and B.Sc graduates as well as all students coming from abroad will be prepared for this course by following the preceding course on Fundamentals of International Tax Law.

Recommended reading

The texts and documents needed will be electronically available. Recommendations for reading will be found in the course book.

TAX4002

Period 2

31 Oct 2022

23 Dec 2022

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [K. Dziurdz](#)

Teaching methods:

Lecture(s), PBL, Presentation(s)

Assessment methods:

Written exam, Participation

Keywords:

International Public Law, European law, tax law, Double Taxation Conventions, European Tax Law, Tax Policy, Scope of Tax Treaties, Resident and Non, resident Taxpayers, Non, discrimination, Income from entrepreneurial activities, Real Estate Taxation, Permanent Establishments, Dividends, Interest Income, Royalties, Capital Gains, Avoidance of Double Taxation

Faculty of Law

European Value Added Tax

Full course description

This course focuses on EU VAT Law. Therefore, during this course emphasis is put on European VAT legislation (the VAT Directives and the VAT Regulation). A distinctive feature of the course is the special attention that is paid to the CJEU case law in the field of VAT. The course is set-up in a very structured way, using the so-called 'VAT Determination Scheme' that is derived from the VAT Directive as guidance.

During this course all aspects relevant for the effectuation of the tax are addressed, such as (but not limited to): What are the characteristics of EU VAT? Who do we tax? What do we tax? Which country is entitled to tax? How much VAT applies to the supply? Can the VAT be deducted? The course outlines the basic concepts of EU VAT, but certain optional VAT regimes will also be discussed (e.g. the VAT grouping regime). The course focuses on cross-border transactions. Special attention is paid to the guiding principles underlying the EU VAT system and to the VAT rules for international supplies of goods and services. Also, VAT planning and the associated ethical dilemmas are discussed extensively during this course. Topics that predominantly depend on national VAT rules based on optional regimes and derogations (such as the special regimes for travel agents, second hand goods and the VAT regime applicable to immovable property) are only touched upon briefly during this course.

Course objectives

The course aims to familiarize its participants with the European VAT system. The basis of the course consists of the VAT legislation - most importantly, the VAT Directive (2006/112/EC) and the VAT regulation (282/2011/EC, as amended by 1042/2013). As important as the VAT legislation is the VAT case law of the European Court of Justice (CJEU), which by now consists of more than 700 rulings. Understanding the value added tax from a European point of view is necessary for understanding the national legislation of the Member States. After completing the course, the participants should:

- understand the legal nature, characteristics, backgrounds, and systematics of the EU VAT system;
- be able to solve real-life cases from a theoretical and practical point of view;

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- be able to give - in English - an informed opinion on the case law relevant to the various topics discussed;
- be able to creatively and critically deal with the topics covered by this course, be able to show the points of failure of existing legislation (and/or CJEU case law) and to offer solutions to resolve these issues;
- be able to interpret the national VAT legislation in the context of the EU VAT Directive;
- be able to identify and explain the similarities and differences between European VAT rules and national VAT rules as well as differences in the VAT rules of the various Member States; and
- know the commonly used English terminology used in the field of VAT.

Prerequisites

- Basic English speaking and writing skills;
- Basic knowledge of European law;
- Basic knowledge of EU VAT Law.
- Students are required to study the book: 'VAT in a Day' prior to the start of the course.

Recommended reading

- Ad van Doesum, Herman van Kesteren and Gert-Jan van Norden (eds.), 'Fundamentals of EU VAT Law', Kluwer Law International, 2016

- Ad van Doesum and Frank Nellen, VAT in a Day, Kluwer, Deventer, 2017 (2nd edition; also available as e-book)

TAX4005

Period 1

5 Sep 2022

28 Oct 2022

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinators:

- [F.J.G. Nellen](#)
- [A.J. van Doesum](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam

Keywords:

Fundamentals of International Taxation

Full course description

This course focuses on providing students with the knowledge to understand and assess the consequences of developing a business in a cross-border environment, dealing with issues of who should be taxed, on which amount and by whom, as well as with methods applied in practice to avoid the double taxation of income. Furthermore, students will analyze, taking the OECD and UN Model Tax Conventions as references, when a double tax convention can be applied.

Course objectives

- The student has the capacity to identify current issues on the field of international taxation and provide solutions for the existing challenges, such as the avoidance of double taxation.
- The student is able to compare the different positions taken by States as regards the taxation of business activities and develop his/her own opinion on their alignment with the international standards.
- The student can assess the importance of double tax conventions as tools to avoid double taxation and their relation with the domestic legislation of states.
- The student is able to present his arguments in a structured manner and to engage in high level discussions with professionals of the field.
- The student has the knowledge and learning skills essential for the continuation of his Master Studies in International and European Tax law

Prerequisites

Introductory knowledge on principles of income taxation and taxation in a domestic setting.

Recommended reading

The course literature consists of articles which are freely available to students via the library's database.

TAX4010

Period 1

5 Sep 2022

28 Oct 2022

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinators:

- [F. Souza de Man](#)

- [A. Draghici](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Assignment

Keywords:

Domestic Taxation, International Taxation, Income Taxation, Double Tax Conventions, Avoidance of Double Taxation

Faculty of Law

Cross-border Taxation of Human Capital

Full course description

The course focuses on wage/income tax and social security contributions of employees and employers operating internationally:

- The employee living abroad and working in the Netherlands and
- The employee living in the Netherlands and working abroad. In case of employers: obligation to withhold tax and liability.

Special cases:

1. Hiring out of labour, posting, performing activities in two or more (Member) States;
2. Artists and sportsmen;
3. Cross border workers (Belgium and Germany);
4. Fiscal facilities (30%-arrangement);
5. Directors;
6. Pension;
7. Students.

Course objectives

- Students can recognize, analyze, interpret and classify the facts in a proper way; they can apply their knowledge and understanding in the given cases;
- Students can define and describe in depth the issues regarding to taxation and social security contributions in cross border labour situations; they have competence to apply the applicable rules;
- Students can apply the OECD Model (taxation) and Regulation 883/2004 and Regulation 987/2009 (social security contributions);
- Students can research, discuss and combine the fields of taxation and social security;
- Students can debate and criticize the (outcome of) current rules;
- Students can formulate and resolve the problems arising from cross border employment.

Prerequisites

International and EU tax law

Recommended reading

Most important literature:

1. K. van Raad, Materials on international & EC Tax Law, Volume I and III, latest edition, International Tax Center Leiden
2. Reader with several loose-leaf texts

TAX4009

Period 4

6 Feb 2023

7 Apr 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [M.J.G.A.M. Weerepas](#)

Teaching methods:

PBL, Lecture(s), Assignment(s)

Assessment methods:

Written exam, Assignment

Keywords:

INTERNATIONAL TAX LAW ON HUMAN CAPITAL, EU SOCIAL SECURITY LAW, CASE LAW

Faculty of Law

Global Tax Policy and Governance

Full course description

How should tax systems deal with the grand global challenges of our time? In a globalized and mobile economy traditional legal frameworks for taxation may not always be sustainable.

Students of this course will research and discuss questions like:

- How can taxes contribute to equality, in light of the accumulation of wealth with particular (groups of) persons?
- What is the role of taxes in combatting climate change? How will environmental tax policy affect doing business?
- How should the tax system adapt to an ageing society? What role may it play in regard to health, wealth and pension issues?
- What could be the role of taxation in a time of crisis? What role may taxation play in dealing with the consequences of COVID-19 for the economy?
- Given the globalization of commercial activity and digital trade, how should we tax multinational corporations in future?

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- Should governments compete over taxes or should they cooperate?
- Do taxes have a part to play in encouraging or discouraging investment in developing countries?
- What role should the social dimension of paying taxes have at corporate management level? Do corporations have a social responsibility here?

The answers to these questions not only depend on legal or economic principles, but also on political and ethical choices. Therefore, this course is interdisciplinary and, while set in a legal context, it therefore draws from law, economics and political literature to find answers.

Programmes

LLM International and European Tax Law (compulsory)

LLM Fiscaal Recht (elective)

LLM Globalisation and Law (elective)

LLM European Law School (elective)

LLM International Laws (elective)

LLM Rechtsgeleerdheid (elective)

Exchange Students

Students from other Faculties and Schools

Assessment methods:

Paper (to be written during a regular exam time slot), presentations, participation.

Course objectives

- Students should be able to identify the main pros and cons in relation to a selection of societal grand challenges relating to taxation at a meta level.
- Students should be able to criticize the way taxes are (not) being used to deal with a selection of societal issues and express their views in these matters.

Prerequisites

Basic knowledge of tax law recommended, but not required.

Recommended reading

- Selection of newspaper and magazine articles (free registration or paid student subscription to the (International) New York Times and the Economist recommended)
- Various reports and journal articles available on-line (exact literature to be decided)

TAX4014

Period 2

31 Oct 2022

23 Dec 2022

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [R.H.C. Luja](#)

Teaching methods:

PBL, Lecture(s), Presentation(s)

Assessment methods:

Final paper, Presentation, Participation, Written exam

Faculty of Law

International Tax Planning and Fiscal Ethics

Full course description

This course deals with various aspects that play a prominent role in today's field of International Tax Planning. On the basis of case studies the student will be guided through the 'Fiscal Strategy' of both multinational enterprises and tax authorities, a discipline that has constantly been in motion over the last couple of years and it will continue to be in motion for the years to come. Reference is made, among others, to the Base Erosion & Profit Shifting ("BEPS") reports drafted by the Organization for Economic Cooperation and Development (OECD) and the Anti-Tax Avoidance Directives (ATAD) of the European Union. Both BEPS and ATAD take an important position in this course. Furthermore, the topic of 'Fiscal Ethics', a topic that draws a lot of attention in the media all over the world, will be addressed in this course.

The topics in this course will be prepared individually. The students have to write an essay they have to hand in on a fix date set before the tutorials. During the tutorials the students have to present and discuss their own vision of the topic.. This way students can further develop the skills which will be relevant for them in their professional life.

During the course a Socratic teaching method within the framework of a Problem Based Learning (PBL) approach will be used. During each meeting (tutorial) one of the students may be appointed to have the role of discussion leader. The study and discussion questions and the cases shall be analyzed by the students before the respective tutorial meeting. This approach guarantees a smooth discussion during the meetings and gives us the opportunity to use the limited time we have together to be used in the most effective way. The group sessions provide for a perfect opportunity and atmosphere for students to exchange and present their ideas in relation to specific tax topics and to discuss them with their fellow students. Also, it will be a 'safe environment' to practice and/or finetune your presentation skills.

The assessment method will based on the combination of:

- The grade the students obtain on the written exam or final assignment. The fact that it will be a written exam or a final assignment will depend on the state of the Covid pandemic. The maximum grade they can achieve is a 9.
- The bonus points from the evaluation of the weekly essays, that will be graded with a "pass" or "not pass", and that are required to achieve the bonus point that is added to the final grade.

Course objectives

- The student has the capacity to analyze basic international tax planning structures.

- The student is able to apply tax concepts in an international tax setting.
- The student can reflect on the ethical aspects of international tax planning and limiting tax avoidance.

Prerequisites

Students are expected to have intermediate knowledge of the OECD Model Tax Convention (including commentaries), the OECD BEPS initiative and of European Tax Law. For instance: the courses TAX3008 and TAX4001, or TAX4010, as well as TAX4002.

Recommended reading

- OECD BEPS reports.
- OECD Model Tax Convention.
- OECD, Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
- EU Anti Tax Avoidance Directive (ATAD) 1 and 2.

TAX4019

Period 5

17 Apr 2023

16 Jun 2023

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [H.T.P.M. van den Hurk](#)

Teaching methods:

PBL, Presentations

Assessment methods:

Assignment, Written exam

Keywords:

Tax Planning; Fiscal Ethics; BEPS; ATAD; MLI; Tax Avoidance; Digital Economy; Hybrid mismatches; Exchange of Information;

Faculty of Law

Transfer Pricing and Attribution of Income

Full course description

Students should become familiar with applying transfer pricing rules in the area of international taxation. When analyzing transfers within legal entities, the transfer pricing rules – often modelled after the OECD Transfer Pricing Guidelines – contribute to attributing the correct revenues and costs to legal entities and permanent establishments in order to assess taxable profit. This course will address the concepts behind these fiscal transfer pricing rules and guide students in their application, for instance in the context of financial activities and the use of intellectual property. The

Master International and European Tax Law (Specialisation Tax and Technology) NIEUW course will also focus on some selected differences between the OECD Guidelines and actual country practices.

The topics in this course will be prepared by students in small groups and will be presented to the group during the tutorials. In this way students can further develop the skills which will be relevant for them in their professional life.

Course objectives

- The student should understand the legal and economic concepts provided in the OECD Transfer Pricing Guidelines and understand their general application.
- The student is capable to apply transfer pricing guidelines in selected situations of limited complexity.
- The student should be able to understand the factors relevant to the attribution of income to legal entities and permanent establishments in cross-border situations.

Prerequisites

Students are expected to have intermediate knowledge of international tax law. For instance: the course TAX3008 or TAX4010, as well as TAX4002.

Recommended reading

Jerome Monsenego - Introduction to Transfer Pricing, Kluwer Law International

TAX4020

Period 5

17 Apr 2023

16 Jun 2023

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [L.T.M. Hautvast](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Faculty of Law

Computational Science of Taxation

Full course description

The aim of Computational Science of Taxation is that students learn to think interdisciplinary between tax and technology. Computational science is a multidisciplinary field and it aims to understand complex systems by developing computational models and simulations. Computational taxation is to tax law what bioinformatics is to medicine and econometrics and business analytics are

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to economics. The focus question of this course is how computational models and methods may help to understand and improve the tax domain and complexity in taxation?

Students who successfully complete this course will be able to build bridges between the tax domain and the technology domain. They will have the conceptual knowledge and personal competences to be able to co-create innovative computational tax solutions and work in multi-disciplinary teams of tax lawyers, business & public policy advisors, and computer and data scientists.

Course objectives

Upon successful completion of this course, a student is able to:

- Describe and explain major historical, current and future developments in computer science and their impact in the past or potential to reinvent the tax domain of the future.
- Explain taxation as a computational model:
 1. Translate taxation problems as computational models
 2. Describe, explain and apply the data science process;
 3. Describe and explain how computational models can assist in reasoning about taxation problems.
- Explain how computational tax models can be valorised in practice and/or have social impact.

This course is part of the national Tax and Technology series of courses organized by Maastricht University, Vrije Universiteit Amsterdam and Tilburg University. For more information, visit www.taxandtechnology.com.

This course has been made possible with a grant from the Fonds Tax & Technology.

Prerequisites

None

Recommended reading

Will be announced in Student Portal.

TAX4026

Period 4

6 Feb 2023

7 Apr 2023

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [J.J.G.H.M. van de Pasch](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Assignment, Written exam

Keywords:

tax, technology, programming, computational social science, data science, artificial intelligence
Faculty of Law

Tax and Technology II

Full course description

This course is part of the national Tax and Technology series of courses organized by Maastricht University, Vrije Universiteit Amsterdam and Tilburg University. For more information, visit www.taxandtechnology.com. It is offered at Tilburg University and only open to those who registered for the specialization Tax & Technology.

Tax & Technology is relatively new subject which focuses on the role of technology in the area of tax law. It is a worldwide trend that tax authorities increasingly use technology to promote compliance. An emphasis is laid upon collecting and managing (big) tax data in order to insure a correct tax payment and detection of fraud. This trend goes hand in hand with further digitalization of information exchange between tax authorities and taxpayers. Industry and business communities also use technology to optimize tax processes and to comply with reporting obligations. This course pays attention to the fiscal and technological aspects that play a role in this process. However, the course does not aim to solely focus on compliance issues but will cover and investigate new possibilities in validation of a broader use of technology in taxation. Also, the inherent risks and disadvantages of the new technological approach are to be discussed. The purpose of the new course is therefore to form a multilateral insight into the processes behind technological approach. With regard to compliance and tax audits the recent studies conducted by OECD demonstrate an increasing role of technology for fiscal services, taxpayers and tax authorities.

The following topics will be discussed in this course:

- Programming 102
- Data Warehousing
- Privacy & Data security I
- Privacy & Data security II
- Automation of law I: Blockchain
- Automation of law II: Machine Learning
- Automation of law III: Deep Learning

Course objectives

To acquire in-depth knowledge and understanding of the technological aspects, including compliance issues, in the field of taxation. The focus is on data collection and its applications, Enterprise Systems and automation of law. Also to understand the impact of technology on exchange of tax data. At the end of the course the students should be able to thoroughly analyze and interpret juridical literature and other pieces of relevant legal information and its sources in the area of technology and taxes. The student will acquire at least basic knowledge of programming languages used for tax purposes. The students are also expected be able to apply this knowledge in complex tax cases, put critical questions about its context and to offer creative solutions.

Prerequisites

None

Recommended reading

To be announced

TAX4029

Period 5

17 Apr 2023

16 Jun 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [J.J.G.H.M. van de Pasch](#)

Keywords:

tax, technology, programming, data science, ERP, SAP, privacy, cybersecurity, artificial intelligence

Elective courses

Internships

Master internship International and European Tax Law

Faculty of Law

Master Internship International and European Tax Law

TAX4023

Year

1 Sep 2022

31 Aug 2023

[Print course description](#)

ECTS credits:

6.0

Coordinators:

- [I. Rezelman](#)
- [K.G.M. Mertens](#)

Faculty of Law

Master Internship International and European Tax Law

TAX4024

Year

1 Sep 2022

31 Aug 2023

[Print course description](#)

ECTS credits:

12.0

Coordinators:

- [I. Rezelman](#)
- [K.G.M. Mertens](#)

Thesis

Master thesis International and European Tax Law

Faculty of Law

Master thesis international and European tax law

Course objectives

The student is able to autonomously formulate a legal research question at Master's level and to provide an answer to this question in a legally and linguistically correct and structured manner and with adequate references.

The student is able to collect and interpret relevant legal sources, and where necessary also social and scientific data, with the aim of formulating an opinion on a legal question. This opinion is based on the weighing of relevant legal and possibly societal or ethical aspects.

In answering the research question, the student is able to apply his/her knowledge and insight in such a way that this shows a professional approach to his/her work or profession.

The student demonstrates knowledge and understanding and is able to contribute to the development and/or application of original ideas, either within an academic or a professional context.

In this context, the student demonstrates in particular that(s)he has the required competences for substantiating and solving problems in the field.

The student equally demonstrates that (s)he has the ability to integrate knowledge and handle complexity, and formulate judgements even with respect to research questions that are new, in the sense that they have not yet been addressed widely or extensively in earlier publications, or interdisciplinary.

The student demonstrates that (s)he is capable of communicating his/her conclusions, and the knowledge and rationale underpinning these clearly and unambiguously to a scientific audience that mainly consists of lawyers but may include professionals from other fields.

The student demonstrates that (s)he possesses the research and writing skills necessary to carry out legal research autonomously either within an academic or within a professional context.

TAX4055

Year

1 Sep 2022

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31 Aug 2023

[Print course description](#)

ECTS credits:

12.0

Instruction language:

English

Coordinator:

- [H.T.P.M. van den Hurk](#)

Teaching methods:

PBL

Assessment methods:

Written exam