

Master International Laws

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Compulsory courses

## **Master International Laws compulsory courses**

Faculty of Law

### **Language Course French**

RTAALFR

Period 3

8 Jan 2024

2 Feb 2024

[Print course description](#)

ECTS credits:

6.0

Faculty of Law

### **Advanced European Law**

#### **Full course description**

This course is devoted to the advanced study of European Union law. It is primarily addressed to those students who have followed one or more introductory courses of EU law. However, students with little prior knowledge of EU law are also welcome to participate. Indications of recommended literature will help them to make up for possible knowledge deficits.

The course proposes an integrated study of EU law, in the sense that it emphasizes the interaction between the two traditional subdivisions of 'Institutional EU law' (which deals with decision-making processes and the role of the judiciary) and 'Substantive EU law' (which deals with the content of EU law in the various policy areas). The course will thus explore both how substantive EU law is influenced by the structure of the EU Treaties and institutions, and how the EU's institutional framework has evolved in response to new social, political and economic challenges.

This integrated study will take the form of a weekly general lecture for all participants, combined with interactive tutorial meetings at which, each time, one specific and current legal problem area will be examined from both institutional and substantive perspectives. The course also seeks to integrate legal analysis with the social and political context in which the law emerges and operates, which involves the use of non-legal literature.

#### **Course objectives**

- Explain the institutional and constitutional framework of the EU and assess its compatibility with key constitutional principles (democracy, the rule of law, fundamental rights) and its ability to respond to current challenges of European integration;
- Evaluate how the institutional law of the EU informs and affects the content of EU substantive law, and also vice-versa, and how the policy aims of the European Union determine its

## Master International Laws

institutional evolution;

- Analyse judgments of the Court of Justice of the European Union and to assess the contribution of these judgments to the evolution of a (specific part of) EU law;
- Situate new EU law developments (a new judgment, a new regulation, a new external agreement, etc.) in the overall context of the European Union's legal order;
- Reflect on the normative implications of alternative interpretations of EU law.

### Recommended reading

- C Barnard & S Peers (eds.), *European Union Law* (OUP 2023)
- Other literature indicated in the syllabus

IER4006

Period 1

4 Sep 2023

27 Oct 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [M. Bonelli](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam

Faculty of Law

## Masterclass Current Issues of International and European Law

### Full course description

The Masterclass Current Issues of International and European Law aims to challenge and deepen your knowledge of international and European law. To achieve this, speakers with expert knowledge are invited to come and discuss specific a specific issue during a two-hour interactive session. The issue can be a recent legal development, legal questions regarding a current event, and/or the work of a specific legal body or institution.

The course is exclusive to students in the Masters programme International Laws.

### Course objectives

At the end of this course, students should better understand how the legal frameworks of international and European law affect and are affected by current events of a political, economical and/or societal nature. They will have deepened their understanding of doctrinal and institutional aspects of international and European law. They will also have improved their understanding of the

Master International Laws

application of international and European law to current challenges.

LAW4061

Year

1 Sep 2023

31 Aug 2024

[Print course description](#)

ECTS credits:

0.0

Instruction language:

English

Coordinator:

- [W.C. Muller](#)

Faculty of Law

## Foundations of Global Law

### Full course description

Law is typically thought of as the result of the exercise of State sovereignty. This intuition immediately confines the law's effects to the territory where sovereignty is exercised, making it a local phenomenon. However, this picture of the law is insufficient. States are in constant interaction among themselves, requiring thus their own regulation. This regulation takes the form of international treaties and conventions. Considering these two spheres of action, the national and international, one might think that the picture of law starts becoming fully formed.

Although this image of the law still stands in many respects, it is insufficient when addressing several contemporary issues that affect us globally. First, it does not account for the appearance of international non-state actors and supra-national institutions, such as the United Nations, European Union, World Trade Organization, World Economic Forum, World Health Organization, and transnational companies, and their interaction. Second, it does not provide fitting solutions to global problems, such as inequality, global poverty, climate change, global health, and mass-human migration. Third, the division between national and international simplifies the relationship between modern states and ignores global injustices western powers have committed in the past through imperialism and colonialism.

This course will provide the conceptual and normative tools required to critically assess current global issues and their impact on our understanding of the law. The new challenges we face demand a thorough re-examination of our current legal institutions and their place in a globalized world. It invites us to think of a new dimension that goes beyond the national and international: the global. Thinking of law as Global Law forces us to reassess traditional core categories in legal thinking, such as a) sources, b) authority, and c) subjects. These categories are at the core of this course.

What are the sources of global law? Given the very nature of the contemporary problems we face, traditional sources of law such as constitutions, legislators, and treaties and conventions are not suitable to answer this question. Who is the ultimate authority on issues that global law covers? What is the justification for such authority? What makes this authority legitimate? The traditional categories of authority do not cover enough ground to provide an adequate response to these inquiries. Lastly, who are the subjects of global law? What is the relationship between global law and

non-human entities? What is the role of rights in the development of global law?

Over seven weeks, this course will critically explore these questions. Each session will revolve around a topic that will address a dimension of global law. Doing so will shed light on the challenges that an interconnected world brings to our current understanding of the law and related concepts.

## Course objectives

By the end of the course, students will be able to:

- a) critically assess how the current global issues impact our understanding of the law;
- b) distinguish conceptual notions of global law as opposed to international, transnational, and domestic law;
- c) become acquainted with the complexity of the sources and subjects of global law;
- d) understand the relationship between authority and global law;
- e) understand the relevance and added value of the concept of 'global law' in the discussion of global problems such as migration and global warming.

MET4011

Period 1

4 Sep 2023

27 Oct 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [S.A. Reyes Molina](#)

Teaching methods:

PBL

Elective courses

## Master International Laws electives

Faculty of Law

### International Dispute Settlement

#### Full course description

This course focuses on institutional and procedural aspects of international dispute settlement, including questions of jurisdiction and access; preliminary objections, provisional measures, representation of parties, third party intervention and amicus curiae briefs; the various phases in the proceedings, including the possibility of appellate review; and the implementation and enforcement

## Master International Laws

of judgments or awards. What are the comparative advantages of diplomatic and legal methods of dispute settlement? What is the role of NGOs in the various dispute settlement procedures? These are the kinds of questions that will be considered. The purpose always is to compare the mechanisms with each other and thereby to identify possibilities for improvement and reform. Each week there is a lecture on a particular category of international dispute settlement procedures, followed by a small-group tutorial session devoted to an assignment.

### Recommended reading

- J. Merrills, Eric De Brabandere, *International Dispute Settlement* (7th edn, CUP, 2022)
- G. Hernandez, *International Law* (OUP, 2019).

IER4008

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [J. Vidmar](#)

Teaching methods:

Lecture(s), PBL, Assignment(s)

Assessment methods:

Assignment, Written exam

Faculty of Law

## Law and Economics

### Full course description

This course (which fits in every master programme) introduces students to the economic analysis of law, commonly known as law & economics (L&E). In applying economic concepts to legal rules and rulings, L&E attempts to determine efficient law or to point out the trade-off between efficiency and social values such as distribution, fairness, sustainability and non-discrimination. L&E is on the curriculum of every major law school in the United States and many law schools in Europe, and is still gaining importance in the rest of the world. The field of L&E counts many prestigious scholarly journals and received general recognition when Ronald Coase, one of the founding fathers of L&E, won the Nobel Prize for Economics in 1991. In an ever growing number of court decisions as well as in professional journals and in policy making, the results of L&E research are put to their use. This course teaches students to assess which legal instrument is best designed to deal efficiently with a social problem and how different allocations of legal rights affect social welfare, economic efficiency and distribution. All domains of the law are suitable for economic analysis. For example, with respect to tort law an important question is how this law can contribute to reach a minimisation of accident costs. Other topics discussed in this course include the economics of contract law, crime, intellectual property rights, competition law, insurance, corporate governance, public law, and federalism (harmonisation of laws). Students are also invited to ask the teachers to apply law and

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economics to any other area of law they are interested in, so students can benefit most from this course.

Regular classes are organised by Prof. N. Philipsen and Dr. K. de Smedt. In addition there are guest lectures by Prof. M. Faure.

### **Course objectives**

Students will learn to study the law from a different (i.e. economic) perspective. They will be able to apply economic concepts and methods such as transaction costs, efficiency, and game theory in the analysis of laws, regulations and court decisions.

Students will be able to recognize policy tradeoffs between efficiency and other values, such as fairness, non-discrimination, environmental protection and protection of weaker parties.

Students will be able to understand law and economics contributions to specialized (academic) journals, policy reports and court cases.

### **Prerequisites**

None

### **Recommended reading**

Law and Economics, by R. Cooter and T. Ulen. Reader, containing chapters written by Prof. M.G. Faure, journal articles (also available in library), one chapter from the book Economic Analysis of Law, by R. Posner (also in library) and parts of the book The Anatomy of Corporate Law, by Kraakman et al (also available in library).

LAW4006

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [N.J. Philipsen](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Keywords:

Law and Economics, Property, Contracts, Torts, Regulation, Federalism, Crime, Competition, Corporate Governance.

Faculty of Law

# International Human Rights Law

## Full course description

This course offers an overview and in-depth discussion of some of the key concepts and notions of international human rights law and an introduction into some selected topics. The course will focus on the protection of human rights at the international level, that is developments occurring within the framework of the United Nations and regional organisations in particular. A number of introductory texts, questions and comments listed in the course-book will guide students through this course.

The course will cover both the substance of human rights and procedural issues. This means that attention will be given to the human rights normative framework, such as the different categories of rights, but also to international supervisory and monitoring procedures as developed within the United Nations and regional organisations. In addition, the notion of the universality of human rights and challenges to this concept will be discussed.

The Bantekas/Oette textbook (see below) which will be used is not only about the theoretical framework underlying the protection of human rights, but also about practice. It will discuss how different actors use human rights instruments and procedures as practical tools to foster the protection of human rights, but also the limitations and dilemmas arising from this. Each chapter of the textbook contains questions, points for further consideration, case examples and interviews with practitioners. In their book the authors take a dynamic and progressive position towards the protection of human rights.

These materials are supplemented by a number of primary and secondary sources (treaties, judgments, Views, General Comments, resolutions, press reports etc.), and other selected readings and on-line sources.

During the course a **mock examination of a human rights state report** by a United Nations treaty monitoring body will be organized. Participation is mandatory. Students are expected to play a role in this practical skills exercise. Participation in the mock examination will be incorporated in the final grade for this course (see below under 'Assessment'). Details will be explained during the first tutorial meeting and lecture.

This course is a specialization core course within the Human Rights Track of GAL. It prepares students for other courses, such as Human Rights of Women and Human Development and Human Rights.

## Assessment methods

The assessment consists of two parts.

Written exam that counts for 85% of your final grade; and

Participation in a mock examination of a human rights state report that counts for 15% of your final grade. Participation in the mock examination is assessed on adequacy and graded with a pass or fail.

The resit exam may consist of a written or an oral exam; your assessment for the mock examination is carried over.

## Course objectives

- Students understand how the human rights track (specialization) they have chosen relates to, and interacts with the other tracks of the Globalisation & Law Master program.
- Students understand the underlying theoretical notions of international human rights law, such as universality, non-discrimination and enforcement.
- Students understand the typical features of international human rights law compared to other branches of public international law.
- Students have knowledge of and understand at an advanced level international human rights standards and monitoring mechanisms (especially those developed within the framework of international organizations) and are able to apply these to specific present-day cases and situations in a global society.
- Students have knowledge of the possibilities, limitations and challenges of applying human rights in practice by different actors (governments, courts, NGOs, individuals, international organizations).
- Students learn and apply skills relating to the UN human rights state reporting procedure to a real country situation.

## Prerequisites

Basic knowledge of the international legal system and international human rights norms and procedures.

## Recommended reading

- I. Bantekas and L. Oette, International Human Rights Law and Practice, Cambridge University Press, third edition, 2020.
- U. Khaliq, International Human Rights Law Documents, Cambridge University Press, 2018.
- Selected additional reading materials.

IER4012

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [A.C. Broderick](#)

Teaching methods:

Lecture(s), PBL, Skills

Assessment methods:

Written exam, Assignment, Participation

Faculty of Law



# European Labour and Social Security Law

## Full course description

This course involves the social aspects of the European Union: free movement of workers, coordination of social security schemes, prohibitions of discrimination on grounds such as gender, race and sexual orientation, health & safety at the workplace, fundamental employee rights with regard to individual and collective action, employees rights in the event of transfer of undertakings or insolvency of employers, the role of social partners and European collective agreements, and the social policy chapters in the Treaties of Rome, Maastricht, Amsterdam and Nice. The course also explains how social legislation is made within the EU and how it relates to the four freedoms of the EU.

## Course objectives

- To accomplish understanding in detail of European Labour Law and Social Security Law and of its place within the larger EU legislative framework.
- To accomplish an accurate analysis of European Court of Justice cases on Social Law
- To accomplish knowledge of the systematic infrastructure of EU Social Law
- To achieve the competence to think and argue on topics of EU Social Law
- To achieve the ability to recognize the relevant material aspects of EU Social Law when analysing case studies.

## Prerequisites

General knowledge of EU law, and basic knowledge of Human rights and social law.

## Recommended reading

Barnard, EU Law, handbook

PUB4007

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [A.P. van der Mei](#)

Teaching methods:

PBL

Assessment methods:

Written exam

Faculty of Law

# Intellectual Property Law

## Full course description

This course covers the substantial legal aspects of industrial and intellectual property law with specific relevance for the Information Society as well as the management of Intellectual Property Rights (IPRs). As such the economic rationale of IPRs is covered in respect of the creation and the regulation of markets in information. In order to get a full grasp of legal entitlements for creators in the information age, copyrights, database, patents and trade mark law will be juxtaposed with technological developments, such as multimedia, (open source) software, file sharing, domain name grabbing, and placed in the economic context of competition, management of IPRs and electronic commerce. Knowledge of the legal and economic rationale for the protection of intellectual and industrial creativity through acquisition of the fundamentals of intellectual and industrial property rights, (unfair) competition law, and management of intellectual property rights (IPRs) on an international, European, and national level. Among IPRs covered in the course are:

1. IP in the context of international trade and EU innovation (Section I);
2. trade marks (sections II and III);
3. patents (section IV);
4. copy- and neighbouring rights (section V);
5. designs (section VI); and
6. a mock trial on IP and public health (section VII).

Study of procedural matters concerning the subsistence, acquisition, application, registration, opposition, duration, surrender, revocation, invalidity, judicial review, and jurisdiction of all IPRs is required. In addition, an understanding of international and EC competition policy in cases of passing off and unfair practices, free movement of goods, and abuse of rights in light of the information society has to be acquired. Students are expected to acquire this knowledge through study of the structure of international organizations, treaties, EC Regulations & Directives, and literature. The course is offered over a period of seven weeks (sections I-VII), and is concluded by a written exam. The final grade is calculated based on the acquisition of EUIPO Online Certificates (Sections II&III, and Section VI), a collective brief and individual oral contribution to the mock trial and the individually written exam.

## Course objectives

At the end of this course, students will be able to:

- Understand and critically reflect upon EU intellectual property as an instrument for fostering industrial innovation and human creativity (Section I);
- Appreciate and apply the basic treaties and principles relating to intellectual property, with a focus on the areas of copyright, trademarks, patents, and (unfair) competition, and explain their different rationales (Sections I-VII);
- Become conversant with the substantive provisions of the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights, and the legal and policy implications of an intellectual property agreement within an international trade law system (Sections I and VII);
- Explore current legal and policy issues concerning TRIPS under consideration in the WTO and other international forums, especially from the perspective of regional integration and developing economies (Sections I-VI);
- Identify and articulate the current developments and issues that are at the centre of current

discussions and negotiations for the further development or modification of the international intellectual property system, such as technology transfer and public health (Section I) and access to essential medicine; (Section VII) and Contemplate and articulate how the emergence of big data and Artificial Intelligence (AI) calls for a re-think on the existing IP and regulatory framework, and what can be the best possible legal framework – both within the domestic and international multi-stakeholder environment – that can successfully digitally transition the global economy, and foster innovation and enhance public trust in AI (Section V and VI);

- Have knowledge and insight of the EU regimes for trademarks, patents, copyright, and design, in particular of the aspects of acquisition of rights, scope of protection and infringement (Sections II-VI);
- Have a firm grasp of the international institutions and actors in the field of intellectual property, and the multilevel engagement that they have from multilateral, regional, national and domestic perspectives (Sections I-VII);
- Solve cases regarding all of the intellectual property rights listed above (Sections I-VII);
- Orally argue a case concerning any of the intellectual property rights listed above (Section VII).

## Recommended reading

- Christie/Gare, Blackstone's Statutes on Intellectual Property (latest edition, Oxford University Press)

WIPO

- WIPO, WIPO Intellectual Property Handbook: Policy, Law and Use (2004, WIPO, Geneva) available at <https://www.wipo.int/about-ip/en/iprm/>

- Kur, A. (2019), European Intellectual Property Law, 2nd Edition, (Edward Elgar Publishing)

IER4033

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [A.W.J. Kamperman Sanders](#)

Teaching methods:

PBL

Assessment methods:

Written exam, Assignment

Faculty of Law

# International Trade Law

## Full course description

This course, a compulsory course in the International Trade and Investment Law track of the Globalisation and Law Masters, deals with the rules regulating international trade relations. It covers core aspects of the institutional and substantive law of the World Trade Organization (WTO). The WTO, established in 1995, is at the forefront of the multilateral effort to manage economic globalisation and governs the trade relations between its 166 Members. WTO law not only plays an important role in state-to-state relations, it also affects each of us directly. It significantly influences, for example, the carbon impact of the cars we drive and the quality of food we eat. The course addresses the following themes:

- International trade and the WTO (on the phenomenon of economic globalisation, the role of law in international economic and trade relations and the history, objectives, structure, functions, decision-making and membership of the WTO);
- The dispute settlement system of the WTO (on the principles, procedures, key features and institutions of the WTO dispute settlement system, and its current crisis)
- Rules on non-discrimination for trade in goods (on the GATT obligations of most-favoured nation treatment and national treatment);
- Rules on non-discrimination for trade in services (on the GATS obligations of most-favoured nation treatment and national treatment);
- Rules on market access (on tariff barriers and non-tariff barriers to trade in goods and services); and
- Balancing free trade with non-economic values and interests (on exceptions to the basic rules, namely general public policy exceptions and security exceptions).

The course is built around a number of true-to-life international trade problems that form the basis for tutorial assignments.

## Course objectives

- The student acquires up-to-date knowledge of the institutional and core substantive law of the World Trade Organization;
- The student is aware of, and can form a reasoned opinion on, the current challenges faced by the WTO as an institution;
- The student understands and is able to engage in critical discussion on substantive legal issues relating to the core obligations and exceptions in WTO law;
- The student can evaluate the relationship between WTO rules and the protection of non-trade values;
- The student can identify international trade law issues arising from fictional case studies and is able to analyse them by applying the relevant provisions of WTO law;
- The student is able to write well-motivated legal opinions solving international trade problems under WTO law, and can present these convincingly in class.

## Prerequisites

Students are expected to have followed a previous course in international law or European law and therefore such basic knowledge will be presumed.

## Recommended reading

The textbook used in this course is VAN DEN BOSSCHE, P. and ZDOUC, W., *The Law and Policy of the World Trade Organization*, 5th Edition (Cambridge University Press, 2021) (available as e-book via the university library).

Furthermore, it is convenient for students to have a copy of *The WTO Agreements: The Marrakesh Agreement establishing the World Trade Organization and its Annexes* (Cambridge University Press, 2017). However, students can also find the relevant WTO legal texts on the WTO website ([www.wto.org](http://www.wto.org)) and may use the digital version of these texts.

Furthermore, it is convenient for students to have a copy of *The WTO Agreements: The Marrakesh Agreement establishing the World Trade Organization and its Annexes* (Cambridge University Press, 2017). However, students can also find the relevant WTO legal texts on the WTO website ([www.wto.org](http://www.wto.org)) and can use the digital version of these texts.

IER4002

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [M.D. Prévost](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam, Final paper

Keywords:

International trade law; WTO

Faculty of Law

## International Commercial Law

### Full course description

This course is built around the international sale of goods transaction, which is then used to explore a number of other related topics, such as the carriage of goods, third party relationships and

payment. In the first part of the course, we pay attention to the rights and obligations of buyers and sellers in international sales contracts, with a particular focus on the 1980 United Nations Convention on Contracts for the International Sale of Goods. The course then shifts its focus to contracts for the carriage of goods. This part of the course covers the legal regimes applicable to the carriage of goods by road (the CMR convention) and by sea (the Hague (Visby) Rules), as well as the rules applicable to multimodal or combined transport. In international business transactions, a variety of parties will be involved in carrying out all aspects of the contract of sale and the contract of carriage. During the course we will consider different types of actors in international trade and their rights and liabilities. We also touch upon payment mechanisms used to finance international trade.

The primary focus is on international treaties and European measures that impact on international commercial transactions, but some consideration of national systems cannot be avoided. After all, national courts must apply the international conventions, which can give rise to questions concerning uniformity in the application of international provisions. Furthermore, not all issues relating to international business transactions are dealt with by international or European measures, and therefore recourse must be had to the applicable national law. At the same time, it is important to also consider the private regulatory regimes set up in particular sectors. Trade associations often create model contracts that deal with the specific issues in that trade. Throughout the course we will therefore look at the interaction between these various levels of regulation of international commercial transactions.

In addition to studying the law, we will also consider a number of related topics or themes, for example the effectiveness of measures intended to unify commercial law, the limitation of party autonomy in certain commercial contracts, the different levels of unification and the variety of actors involved in creating unifying commercial law.

This course is useful and essential for those who want to be involved in the legal aspects of international trade.

## Course objectives

### Knowledge and understanding

1. You will acquire knowledge and understanding of international commercial law, including:
  - Applicable law in international sales and carriage contracts: (including UN Convention on Contracts for the International Sale of Goods; Rome I Regulation; Hague Visby Rules, CMR)
  - Regulation of International Sale of Goods: in particular, UN Convention on Contracts for the International Sale of Goods, INCOTERMS 2020, model contracts
  - Regulation of International Carriage of Goods: in particular, Hague Visby Rules, CMR, Multimodal transport
  - Payment mechanisms in international trade: including documentary credits/UCP 600.
  - Applying knowledge and understanding
2. You will learn to apply the knowledge you obtain to identify and solve concrete/complex problems that arise in the shaping, application or enforcement of international and national norms governing cross-border commercial activity.
3. You will develop your analytical skills that enable you to identify and solve concrete/complex problems that arise in the shaping, application or enforcement of international and national norms governing cross-border commercial activity.

## **Making Judgments**

- You will develop your ability to translate knowledge (from textbooks, primary legal sources) into sound legal arguments or own legal points of view.
- You will develop your ability to construct your own views or position in legal debates or disputes.

## **Communication**

- You will develop your ability to express your legal arguments clearly, both orally and on paper.
- You will develop your ability to express your legal arguments clearly, in proper legal English.

## **Learning Skills**

- You will develop the techniques legal experts need as regards the gathering, selecting, analyzing, interpreting and synthesizing information from primary sources of EU, international and national law (treaties, legislation, case law) as well as second sources (textbooks, law journals, etc.)
- You will deliver a legally sound, well-researched paper on complex legal issues in the context of International Commercial Law
- You will develop your ability to work both independently and in group settings.
- You will develop your ability to approach the law with an open-minded but critical and scientific attitude.

## **Recommended reading**

Reading materials and resources via Student Portal

PRI4002

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [J. Israël](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Final take home exam, Assignment

Keywords:

Commercial law, International sale of goods, CISG, Incoterms 20210, International carriage of goods (by road, by sea, multimodal), commercial payment mechanisms.

# Corporate Social Responsibility

## Full course description

This course provides an introduction into the concept of Corporate Social Responsibility (CSR) in its legal dimensions. At the core of the debate about CSR lies the question to what extent companies are responsible, legal or otherwise, to respect and further societal interests that were originally viewed as a core responsibility of states. This entails questions on whether companies have responsibilities or obligations to respect human rights (the emerging field of Business & Human Rights), are expected to contribute to sustainable development (such as the involvement of the private sector in the sustainable development goals) or can be held responsible for contributing to climate change. Increasingly, also other issue areas, such as responsibility in the digital space or global tax compliance, are discussed from a CSR perspective.

To add to the complexity, not only the substance of CSR (what are companies responsible for) is a matter of debate, but also its form is highly contested. On the one hand, one can interpret a variety of legal norms that apply to companies from a CSR perspective. Such legal norms range from national law to international hard and soft law as well as private regulation although these rules are not always explicitly referred to as being related to CSR. On the other hand, existing laws are not sufficient to fully capture the concept of CSR. The newer regulatory developments suggest that we are moving, indeed, into an era where CSR becomes a basis for increasing legal regulation and changing the forms of regulation, such as sustainability reporting rules or due diligence.

In this course, we adopt an understanding of CSR that considers it as being implicit in legal norms that impose obligations on companies to consider societal interests as well as serving as a normative notion that demands stronger laws on the social responsibility in national, EU and international law. In regard to the latter, we acknowledge that there are different positions that can be taken as to the form that is best and most effective. We have therefore selected the course literature in a manner that it reflects the breadth of different positions in the current debate.

As you may see from this description, the concept of CSR can serve as an excellent heuristic for studying how law is affected by and affects itself globalization, in particular related to globalization from the perspective of private (corporate) actors. It can show the potential and limits of national law to regulate globally operating companies with related struggles on extraterritorial regulation. A CSR perspective on international law can also shed light into the possibility, desirability and limitations of creating international hard or soft law to govern corporations and CSR is a core notion used to document the evolution of transnational law and global private regulation that, while not being legal in the traditional sense of a state-based understanding of the law, have an impact on corporate behaviour and are thus regulatory.

In the light of the compulsory character of this course for the corporate and commercial law and sustainability specialisations in the master programmes (Globalization and Law, European Law School, Dutch Law), the course focuses centrally on the interaction between corporations and CSR understood from the perspectives of corporate sustainability and business and human rights. The course will cover the most important laws and regulatory initiatives on corporate sustainability on a national, EU and international level and discuss how legal regulation on CSR approaches the transformation of globally operating companies into complex corporate group structures and supply-chains.



## Course objectives

- Understand the concept of CSR, its origin, its substantive content, its legal dimensions and the relevance of the concept for the law.
- Understand and critically analyse national regulation of companies through company, tort and contract law in relation to their social responsibility.
- Understand and critically analyse the impact of private international law on the legal regulation of companies.
- Understand and critically evaluate the EU policy and regulation in the field of CSR and corporate sustainability.
- Understand and critically evaluate the international legal developments in relation to regulating corporations and their social responsibility, in particular the approach of polycentric governance, international soft law and international treaty-making.
- Understand the shift in corporate organization towards globally operating corporate groups, supply-chains and value chains and the related changes for corporate liability in tort and contract law.
- Understand the different regulatory techniques currently employed in law to foster corporate adoption of CSR, in particular reporting and due diligence laws, and further access to remedy for those affected by corporate human rights violations and climate change.
- Understand and critically analyse the merits and weaknesses of private regulation for CSR and understand the legal effects that private regulation of CSR has.

## Prerequisites

This course is an advanced legal master course, in which we will analyse legal rules from the thematic perspective of CSR. Therefore, we assume a bachelor-level knowledge (in one national legal system or comparatively) of specifically the core concepts of

- company law
- civil law (contract and tort law)
- private international law (jurisdiction and choice of law for contracts and torts)
- European law (internal market law and consumer law)
- Public international law (human rights and institutions, treaty-making and interpretation, international dispute settlement).

## Recommended reading

The course literature consists of articles, blog posts and book excerpts on the relevant topics. As the literature, legislation and case law in this field is rapidly evolving, there are no up-to-date comprehensive textbooks on the issue. The following books can be consulted on the topic.

Anthony Ewing (ed), *Teaching Business and Human Rights*, Edward Elgar 2023.

Surya Deva & David Birchall (eds), *Research Handbook on Human Rights and Business*, Edward Elgar 2020.

Beate Sjøfjell & Christopher Bruner (eds), *The Cambridge Handbook of Corporate Law*, Corporate

Master International Laws

Governance and Sustainability, Cambridge University Press 2019

Lisbeth Enneking, Ivo Giesen, Anne-Jetske Schaap, Cedric Ryngaert, Francois Kristen & Lucas Roorda (eds), *Accountability, International Business Operations, and the Law*, Routledge 2019.

Horatia Muir Watt, Lucia Bíziková, Agatha Brandao de Oliveira, Diego P. Fernández Arroyo (eds), *Global Private International Law: Adjudication without Frontiers*, Edward Elgar 2019.

Katharina Pistor, *The Code of Capital*, Princeton University Press 2019.

Vibe Ulfbeck, Alexandra Andhov & Katerina Mitkidis (eds), *Law and Responsible Supply Chain Management*, Routledge 2019.

Birgit Spießhofer, *Responsible Enterprise: The Emergence of a Global Economic Order*, C.H.Beck/Nomos 2018.

Juan José Álvarez Rubio & Katerina Yiannibas (eds), *Human Rights in Business: Removal of Access to Justice in the European Union*, Routledge 2017.

Andreas Rühmkorf, *Corporate Social Responsibility, Private Law and Global Supply Chains*, Edward Elgar 2015.

Jeremy Moon, *Corporate Social Responsibility: A Very Short Introduction*, Oxford University Press 2015.

John Ruggie, *Just Business, Multinational Corporations and Human Rights*, W.W. Norton & Company 2013.

LAW4037

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [A. Beckers](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Take home exam

Keywords:

Corporate Social Responsibility, business and human rights, Sustainable Corporate Governance

Faculty of Law

## European and National Constitutional Law

## **Full course description**

This Master Course is a compulsory course in the public law track of the European Law School (ELS) Master Programme and an elective for students in the other tracks of ELS as well as those participating in the Master Programs Globalization and Law, International Laws, and Nederlands Recht (Dutch Law). The course focuses on the relationship between EU law and domestic constitutional law in a comparative setting.

We will seek to discuss and analyze questions such as: how does multi-layered decision-making take place? How has national constitutional law evolved under the influence of EU law? How may we perceive 'European' democracy in the light of national states and how should the concept of dual legitimacy be assessed? How have national courts been included in European integration and has this impacted upon national constitutional courts? How does the European Human Rights landscape look like? And how does the EU intervene in Member States political-institutional scenario for deficiencies in the rule of law?

The course has therefore a vertical approach (EU - Member States) as well as a horizontal perspective, looking into the impacts and practices of a few (selected) national constitutional systems. The course focuses on the present state of affairs (e.g. what are the present powers of national parliaments vis-à-vis EU law making) but also allows plenty of room to relate to recent developments and state of discussions about the optimal or desired balance between the EU and its Member States. Furthermore, we will deal with recent events and steps in the integration process or national developments, such as the rule of law challenges posed by Hungary and Poland to the EU, the reaction of the German Constitutional Court to the European Central Bank financial measures and the debate regarding the Next Generation European Union (NGEU) Fund.

The aim of this course is to study national constitutional law in its relations to EU law, with their various interactions and multi-layered features. This perspective is necessary for instance to understand where and when to lobby, or to be aware how consultations and deliberations on rule- and policy-making take place. When studying substantive areas of the law one has to be increasingly aware that multi-layered rules and rule makers exist and cooperate. Thus, decision-making does not take place on one level only (be it the EU level or the Member State level) but also in collaboration between the different levels. The goal of this course is to show and analyze the present functioning of constitutional law in member states as impacted by EU law. It is therefore relevant to know who is involved in the decision-making process, the execution of the decisions and the implementations thereof.

European lawyers cannot operate without insight in the interaction of EU competences and national authorities' powers in many domains. This goes for lawyers, judges, civil servants, lobbyists and consultants and others. All lawyers have to a lesser or larger extent to be able to navigate between different sources, actors, decision makers, lawmakers and executives and courts.

In this seven weeks course we can go only so far in providing tools and insight in different domains of multi-layered government; it is not the purpose to investigate in detail areas such as the banking union, or competition law, or other domains of the law, but we will trace the phenomenon of multi-level government and the various ways of interaction between the EU and states and their effects on national constitutional law and the exercise of powers by national branches of government. This year we will focus on seven areas whereas it is evident the potential for cooperation (or conflict) between the EU and the Member States. We will particularly investigate the magnitude of these convergences (or clashes) and their constituent elements in the area of (1) the development of a supranational normative power and the establishment of autonomous institutional order; (2) the growing of an fully-fledged EU economic union; (3) the monetary governance as example of

integration of States through the law; (4) the relationship between the EU and Members States jurisdictions; (5) the rule of law crises and the threat to EU values; (6) the human rights status of health in Europe and the trilateral relation States-EU-CoE; (7) the current relationship between EU and Member States in a multi-level legal order. These issues will also lead us into a discussion of the future of the EU: its competences, its legitimacy, its democratic foundations and developments pertinent to further integration and towards a political union.

It is important to note that although this course is a legal course, there is an evident relationship with politics and with societal and political discussions as to legitimacy, accountability, competences, sovereignty, division of powers and related concepts. These are legal concepts certainly, but with a prominent political substance and they relate to politics as well. Power struggles and division of powers are legally relevant but also politically, and we need therefore to have an open eye for the political context, within the EU and within the various member states. That is the political reality, as mirrored by Eurosceptic parties or declining trust in the EU project. It is necessary for lawyers to understand the EU as a legal constitutional project as well as a project which impacts on national sovereignty, national parliaments' powers, national political parties and national constitutional relations.

This course builds upon the other preceding courses in the master European Law School, such as Advanced European Law and Fundamental Rights, and it aims to offer different perspectives in the interaction between the different levels of the multi-level system. Furthermore, we do expect all students to possess knowledge of constitutional legal concepts and of their own constitutional system and the basis functioning of the EU law. In case you have started the ELS program in the beginning of 2022 (and this course is actually one of your first courses in the master ELS program, we do recommend acquainting yourself of the necessary knowledge of (institutional) EU law. We also recommend you strongly to follow the relevant news about EU developments and relevant discussions and papers and documents. The sites of the Commission, Council, and Parliament contain extensive information on all relevant issues and topics. And possibly the same applies for the sites of parliaments and governments in your home country.

### **Course objectives**

1. Students will have a thorough understanding of the interaction between EU and national constitutional law.
2. Students will be able to measure the Europeanization of national public law and to distinguish major or minor degrees of integration in different areas.
3. Students will acquire the capacity of arguing for a need of a greater intervention of the EU in key-areas of public law and to predict the feasibility of this intervention.
4. Students will be able to report on the status of the EU integration and to highlight the current problems in structured and persuading formats.
5. Students will be able to pick up the most promising arguments and debate on the current EU/MS issues.

### **Prerequisites**

This course builds upon the other preceding courses in the master European Law School, such as Advanced European Law and Fundamental Rights, and it aims to offer different perspectives in the interaction between the different levels of the multi-level system. Furthermore, we do expect all students to possess knowledge of constitutional legal concepts and of their own constitutional system and the basis functioning of the EU law. In case you have started the ELS program in the

## Master International Laws

beginning of 2020 (and this course is actually one of your first courses in the master ELS program, we do recommend acquainting yourself of the necessary knowledge of (institutional) EU law. We also recommend you strongly to follow the relevant news about EU developments and relevant discussions and papers and documents. The sites of the Commission, Council, and Parliament contain extensive information on all relevant issues and topics. And possibly the same applies for the sites of parliaments and governments in your home country.

### Recommended reading

The book on all subjects of this course is still in construction and we hope to have handbook ready for February 2023. Otherwise, all the chapters will be made available on the Student Portal. For a comparative understanding of constitutional systems as to ministerial accountability, application of EU law, etc., we recommend Aalt Willem Heringa, *Constitutions Compared* (6th Eds., 2022).

Many of the issues are that recent and fresh that we will have to cope with policy documents and academic articles. We are aware however that new developments sometimes may go quicker than we have foreseen, so we do reserve the right to add new links and documents where necessary. We will do so through the Student Portal.

We have indicated the relevant materials on a weekly basis, mostly by inserting the link to the relevant document, article or source. When the links do not work directly, copy and paste them on your browsers. These are easily downloadable or may be found in the university library. We assume that all students prepare themselves properly by reading the prescribed materials and preparing themselves for the tutorials and for discussion.

PUB4023

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [F. Peirone](#)

Teaching methods:

Lecture(s), PBL, Presentations, Paper(s)

Assessment methods:

Written exam

Keywords:

Legitimacy, Multi Layered Legal Orders, sovereignty, democracy, rule of law, human rights, National Identities, Internationalization/Globalization/Europeanization, Integration, economic union, banking union, Supremacy, Direct Effect, Parliamentarization, Subsidiarity, Conferral.

Faculty of Law

## Public International Law

### Full course description

“The course is common to all tracks of the Master in Globalisation and Law. It thus aims to provide

## Master International Laws

students with the knowledge of international law necessary to understand the content of the three tracks of the Master's Programme (Human Rights; Corporate and Commercial Law; and International Trade and Investment Law). The course focuses on the foundations and key conceptual principles of international law (e.g. the sources of law, the law-making process, participants in the international legal system and the nature of international legal obligations). Students thus learn what international law can and cannot regulate; who has the capacity to breach international law; where an international legal obligation is derived from and when is it breached. This course is conceptual in nature and is not primarily concerned with substantive subfields of international law, such as international trade law, international criminal law, international humanitarian law and international human rights law. Such subfields of international law are covered elsewhere in the curriculum. In order to understand them properly, a thorough grounding in public international law is needed and this is what this course seeks to achieve."

### Course objectives

- Understanding the foundations of international law
- Recognizing the international legal dimension in international events
- Applying rules and principles of international law to real or hypothetical situations
- Evaluating the lawfulness or otherwise of international conduct in the context of international law

### Prerequisites

An introductory course in public international law.

### Recommended reading

- Gleider Hernández, *International Law* (2nd edn, OUP, 2022).

IER4021

Period 1

4 Sep 2023

27 Oct 2023

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [J. Vidmar](#)

Teaching methods:

PBL, Lecture(s), Assignment(s)

Assessment methods:

Written exam

Faculty of Law

## Advanced International Trade Law

## Full course description

This in-depth course deals with advanced topics of international trade law of particular relevance for students who wish to pursue a career in this field – as an academic, practitioner, in-house counsel, or lawyer working in governments, international organizations, or NGOs.

Building upon the basic knowledge of the law of the World Trade Organization (WTO) acquired in the course 'International Trade Law' (ITL), this advanced course explores the challenging topics that are at the core of current trade law and policy. The course takes place during a fascinating and challenging period for international trade – necessitating a thorough and critical understanding of international trade law and policy. A paradigm shift is emerging toward making trade more sustainable. Against this background, the course addresses the following themes:

- Trade and sustainability (on the interface between trade and sustainability concerns, and between WTO law and international environmental law);
- Advanced issues of WTO dispute settlement (on the crisis of WTO dispute settlement and the future prospects)
- WTO rules on technical barriers to trade (on WTO rules governing technical regulations, standards, and conformity assessment procedures);
- WTO rules on sanitary and phytosanitary measures (on WTO rules governing national food-safety measures and measures to protect against health risks from pests or diseases);
- WTO rules on subsidies (on the WTO rules that govern subsidies on industrial goods, agricultural goods, and fisheries); and
- WTO rules on trade remedies (on the WTO rules governing the permissible responses to subsidisation and dumping as forms of unfair trade; and to increased imports in fair trade situations).

The course is built around a number of true-to-life international trade problems that form the basis for tutorial discussion tasks and assignments.

## Course objectives

- The student acquires up-to-date knowledge of the current challenges facing the WTO in the context of sustainable development;
- The student can critically assess the relationship between WTO obligations and the protection of other (non-)economic values and interests;
- The student can evaluate the relationship between WTO law and policy and other areas of international law, in particular international environmental law;
- The student can identify international trade law issues arising from true-to-life case studies dealing with the topics covered in this course and can apply the legal framework to solve these problems;
- The student is able to formulate a reasoned legal opinion evaluating true-to-life international trade problems and to present this convincingly in class;

## Prerequisites

Students are expected to have followed a previous course on international trade law and such basic knowledge will be presumed.

## Recommended reading

- The textbook used in this course is VAN DEN BOSSCHE, P. and ZDOUC, W., *The Law and Policy of the World Trade Organization*, 5th Edition (Cambridge University Press, 2021) (available as e-book via the university library).
- It is convenient for students to have a copy of *The WTO Agreements: The Marrakesh Agreement establishing the World Trade Organization and its Annexes* (Cambridge University Press, 2017). However, students can also find the relevant WTO legal texts on the WTO website ([www.wto.org](http://www.wto.org)) and may use the digital version of these texts.
- Finally, additional mandatory reading will be provided on Canvas, where appropriate.

IER4025

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [M.D. Prévost](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam, Final paper, Assignment

Keywords:

International trade law, WTO

Faculty of Law

## Advanced Property Law

### Full course description

This is a course on the property law emanating from both positive and negative European integration. After a brief comparative introduction the focus will be on substantive European property law (including private international law) and its various forms. We will focus, more particularly, on the impact of societal challenges such as sustainability and new technologies on European and global property law.

### Course objectives

Upon completion of the course, students are able to:

- outline the basic historical development of property law in Europe;
- explain the leading values and principles, underlying policies and policy choices, fundamental concepts and basic rules used in the field of comparative property law;
- assess the various harmonization attempts (with a focus on the European Union, but also worldwide) in the area of property law;
- evaluate the impact of new technological developments on European and global property law;
- examine the effects of the functioning of the internal market in the European Union and the



effects thereof on private law in general and the law of property more specifically.

## Prerequisites

This is an advanced course for students who already have a basic knowledge of (national and/or comparative) property law. If this basic knowledge is lacking, additional self-study – for which assistance will be given – is needed to acquire such knowledge.

## Recommended reading

### Obligatory literature

Sjef van Erp and Bram Akkermans (eds.) with the collaboration of Alexandra Braun, Monika Hinteregger, Caroline Lebon, Michael Milo, Vincent Sagaert, William Swadling and Lars van Vliet, *Ius Commune Casebooks for the Common Law of Europe, Text and Materials on Property Law* (Oxford: Hart Publishing 2012) More information about the casebook project can be obtained at <http://www.casebooks.eu>.

### Recommended literature

- A. Hartkamp (and others) (eds.), *Towards a European Civil Code*, (Ars Aequi Libri/Kluwer Law International, Nijmegen/The Hague) – latest edition;
- L.P.W. van Vliet, *Transfer of movables in German, French, English and Dutch law* (Ars Aequi Libri, 2000);
- F.H. Lawson/B. Rudden, *The Law of Property* (Oxford University Press, Oxford) – latest edition;
- U. Mattei, *Basic principles of property law, A comparative legal and economic introduction* (Contributions in Legal Studies, No. 93; Greenwood Press, 2000);
- References to articles and further materials are provided for each subject separately. Students will be offered the necessary assistance in finding these materials.

PRI4005

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [B. Akkermans](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Final paper

Keywords:

Comparative and European property law, Private international law, Globalisation, Digitalisation, Osmosis of European and national property law.

## **European Migration and Asylum Law**

### **Full course description**

This course provides an advanced conceptual understanding of the content, workings, and shortcomings of EU law in migration, asylum, external border control, return, and visa policies, as well as of the law of statelessness and citizenship from a comparative and transnational perspective. It also focuses on the interaction of EU law in these fields with international refugee, migration, and human rights law.

The course covers the core issues in asylum law, refugee law, and human rights law that define the scope of international protection and the rights of forced migrants. It critically assesses legal migration regulation in the EU, with a focus on labour migration, family reunification, and integration. It appraises the development of the visa and external border control policies and their intersection with EU's asylum and return policies. Apart from the constitutional dimension, the course delves into the policies' administrative governance, focusing on key elements such as the role of EU agencies in policy formation and implementation. Finally, the course analyses the legal requirements for acquisition and loss of nationality from a comparative and transnational perspective, as well as the legal framework surrounding statelessness.

Lectures will be interactive and involve the close analysis of legal texts, discussion of points of interpretation and debate, as well as more general scholarly discussion. The general discussion will often focus on interdisciplinary readings, framing the legal issues in more political and theoretical terms. The weekly tutorials will focus on critical legal perspectives or practical legal skills exercises and will provide a space for clarification and follow-up on the issues covered by the lectures. Legal skills exercises will involve analysing treaty provisions or case law, or solving a short problem question. Students will also be required to take part in Refugee Law Moot Court.

### **Formative Assessments**

The formative assessments will consist of legal problem solving exercises, the refugee law moot court, and legal argumentation and debate in class.

### **Summative Assessments**

The course is assessed by means of two written assignments, one more heavily geared towards legal problem solving and the second an essay type assignment. For the essay, students have the possibility to select from a wide array of proposed topics covering all areas studied during the course. It is expected that the essay will contain own argumentation and critical reflection on the subject matter.

### **Course objectives**

By the end of the course students will:

1. acquire a critical understanding of the content, workings, and shortcomings of EU law on migration and asylum;
2. gain a deeper understanding on the interrelationship between EU law on migration and asylum,

Master International Laws

international refugee and migration law, and international and regional human rights law;

3. analyse and evaluate case-law of the Court of Justice of the European Union and the European Court of Human Rights on migration and asylum;

4. develop the skills of legal analysis, argumentation, problem solving, creative thinking and critical reflection.

## Prerequisites

It is an advantage if students have followed a course on EU constitutional/institutional law

## Recommended reading

Below are suggested general Handbooks and textbooks for the course. Detailed thematic readings per week will be provided through the virtual learning environment.

- Evangelia (Lilian) Tsourdi and Philippe De Bruycker, Research Handbook on EU Migration and Asylum Law (Edward Elgar 2022)
- Daniel Thym and Kay Hailbronner, EU Immigration and Asylum Law: Article by Article Commentary (Hart Publishing/Beck, 3rd edn 2022)
- Cathryn Costello, Michelle Foster, and Jane McAdam (eds) Oxford Handbook of International Refugee Law (Oxford University Press 2021)
- Steve Peers, EU Justice and Home Affairs Law: Volume II: EU Immigration and Asylum Law (OUP, 4th edn 2016)
- Vincent Chetail and Celine Bauloz, Research Handbook on International Law and Migration (Edward Elgar 2014)

IER4001

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [E. Tsourdi](#)

Teaching methods:

PBL, Lecture(s), Work in subgroups

Assessment methods:

Assignment

Keywords:

EU Migration and Asylum Law, Citizenship and Statelessness, Refugee Protection, Labour Migration, Family Reunification, External Border Control, Visa Policy, Return Policy

Faculty of Law

# Human Rights and Human Development

## Full course description

Human rights and human development analyzes the different efforts that have been made to re-conceptualize economic relations between developed and developing countries in terms of rights and obligations. Topics covered include: (1) the capabilities approach of Sen and Nussbaum as a theoretical framework for thinking about development; (2) the NIEO program sponsored by the Non Aligned Movement in the UN General Assembly; (3) the Millennium Development Goals and the Sustainable Development Goals; (4) the exploration of abuses in development programs as well as exploitative economic practices such as “land grabbing” and modern forms of slavery; (5) the effort to quantify and measure progress in human rights through indicators, including the recent SERF index. This course is interdisciplinary in nature and explores the limited hard law and soft law that exists in the field of human development with the aid of extra-legal perspectives. It also provides students with opportunities to engage with the mechanics and difficulties of measuring human rights achievement.

## Course objectives

By the end of the course students should be able:

- To understand the theoretical background underlying the linkage between human rights and development
- To critically understand the history of the notion of development, as it has changed from the NIEO program into the modern SDG paradigm.
- To be able to evaluate complex fact patterns or policy programs from the perspective of human development.
- To demonstrate their knowledge by presenting complex information to an audience.
- To understand the tradeoffs that go into different empirical measures of human rights achievement and to analyze and evaluate the strengths and weaknesses of different proposals for indicators.
- To integrate existing legal knowledge and skills in a wider interdisciplinary conceptual framework.

## Prerequisites

A basic knowledge of human rights law and/or international economic law.

## Recommended reading

The course works with articles and books readily available from the online library.

IER4004

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Master International Laws

Instruction language:

English

Coordinators:

- [A.P.M. Coomans](#)
- [A.C. Broderick](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Presentation, Written exam

Keywords:

International law, human rights, Human Development, Capabilities Approach

Faculty of Law

## **The Law of the Economic and Monetary Union**

### **Full course description**

The course examines the primary and secondary law on the Economic and Monetary Union, the institutions responsible for economic and monetary policy and their roles, the responses to the financial crisis and the covid-19 pandemic, the components of the banking union and the related case law. An innovative feature of the course is the explanation of the economic principles that have informed Treaty provisions, secondary legislation and landmark judgments. The course also assesses accountability arrangements within the Economic and Monetary Union, especially with respect to the European Central Bank, the Single Resolution Board, the European Stability Mechanism and the Eurogroup.

### **Course objectives**

#### **Goals**

- Students demonstrate a thorough understanding of Treaty provisions and secondary legislation on the EMU.
- Students can explain the weaknesses in the institutional structure and procedures of the EMU at the outbreak of the financial crisis in 2008 and the extraordinary measures that were adopted in response to the financial crisis and the covid-19 pandemic in 2020.
- Students can evaluate the effectiveness of the reform of the rules of the EMU during the past decade.
- Students can analyse the various arguments raised in landmark cases and can assess them from different perspectives.

#### **Course objectives**

- In-depth review of the evolution and main stages of the EMU
- Detailed understanding of the legal and institutional framework of EMU, including the roles and responsibilities of the various institutions and agencies.
- Critical evaluation of the recently established rules and structures of the EMU and the banking union.
- Synthesis of past problems, recent solutions and remaining challenges facing the EMU.

## Prerequisites

Students should have a solid knowledge of the institutions and decision-making process and the principles of EU law concerning free movement in the internal market and some knowledge of EU competition rules.

## Recommended reading

Reading material will be assigned per lecture and tutorial. As a general introduction, the following are recommended:

- On the law of EMU: C. Herrmann & C. Dornacher, *International and European Monetary Law: An Introduction*, (SpringerBriefs in Law, 2017).
- On the economics of EMU: Parts IV & V of R. Baldwin & C. Wyplosz, *The Economics of European Integration*, (McGraw-Hill, 2020), 6th edition.

IER4020

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [P. Nicolaidis](#)

Teaching methods:

Lecture(s), Assignment(s), PBL, Presentation(s)

Assessment methods:

Written exam, Assignment

Keywords:

Euro, economic and monetary union, movement of capital, banking union, European Central Bank, European Stability Mechanism, Single Resolution Board, accountability, legitimacy.

Faculty of Law

## Law of the Sea

### Full course description

Oceans and seas cover 70 % of the Earth, and their governance is crucial to the world's population. The Law of the Sea is a truly global legal system, and thus this course fits perfectly in the Globalisation and Law programme.

Humankind depends on the oceans for survival in many different ways. Oceans provide food, and provide a framework for navigation as well as trade including tourism. Oceans play an important role in economic development, and at times are key locations for international conflict (such as the South China Sea).

The course on law of the sea will focus on environmental aspects, but equally on sovereignty and jurisdiction as key concepts of international law. Also issues such as law enforcement at sea,

strategic and military questions and indeed human rights concerns related to migration will be addressed.

Much about the oceans and its ecosystems and dynamics remains unknown, but the legal paradigm of the 'freedom of the high seas' (Grotius, *Mare Liberum*, 1609) raises serious concerns about the future of the oceans. The law of the sea is at a crossroads: the *laissez faire* approach, which has brought important benefits in commercial terms, is no longer sufficient from the point of view of sustainability and protection of the environment. Much of this will be explored in the law of the sea course.

### **Assessment methods**

Assignment and written exam

Writing an annotation of a judgment on a contemporary Law of the Sea case in week 5 of the course (= 1/3 of the final mark)

Written examination at the end of the course (= 2/3 of the final mark)

### **Course objectives**

Students will gain an in-depth knowledge and understanding of the Law of the Sea as the legal system governing the use of the Oceans. Taking the UN Convention on the Law of the Sea as a starting point, substantive norms as well as dispute settlement will be covered.

Towards the end, the course will focus on applying the law of the sea to contemporary problems ('plastic soup', migration crisis, military use of the oceans etc.). Students should be able to recognize and analyze the legal aspects in contemporary oceans' problems and to individually formulate legally correct responses to such problems.

The examination consists of two separate parts: writing an annotation (case note) about a recent law of the sea case, and a written exam that will cover all of the law of the sea that has been covered in the course. The annotation will focus on understanding caselaw and demonstrating the insights into the law of the sea the student has gained during the course. The exam will provide the student with the possibility to demonstrate the scope and depth of the knowledge acquired.

### **Prerequisites**

At the time of registering: be registered for the course of Public International Law.

At the time of starting the course: having successfully concluded the course of Public International Law (IER4021), and preferably also International Dispute Settlement (IER4008).

If you think you may qualify for the Law of the Sea course without having taken the Public International Law course, please contact the coordinator at [Liesbeth.lijnzaad@maastrichtuniversity.nl](mailto:Liesbeth.lijnzaad@maastrichtuniversity.nl).

### **Recommended reading**

- The international law of the sea, Donald R. Rothwell and Tim Stephens (2nd ed., 2016 Hart publishers)

Master International Laws

IER4024

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [E. Lijnzaad](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Assignment, Written exam

Keywords:

Law of the sea, environment, Oceans, Law enforcement at sea, fisheries.

Faculty of Law

## European Data Protection and Privacy Law

### Full course description

Privacy and data protection are the fundamental rights that have gained salience not only as values protected within the European multi-level human rights protection system, but also as rights and obligations that provide framework for activities of entities using data as a basis for their economic activities (as if it were, in a slightly dated and over-used terms, 'new oil'). This means that data protection as a discipline is complementary to data management and lies at the intersection with other major disciplines of law, both applying to private and public actors. What is more, it seems that the regulatory paradigm underlying GDPR has become a blueprint not only for data protection laws worldwide, but also for the legislative attempts to ensure ethical and fundamental rights compliant development of new technologies. The Digital Services Act or the proposal for the future AI Regulation only herald European Union's 'Digital Decade' (<https://digital-strategy.ec.europa.eu/en/policies/digital-compass>) importance of which has been underlined by the radical change of our work-and lifestyles during the past years' Covid-19 pandemics and through the employment of cyberwarfare in the course of 2022 Russian-Ukrainian war.

With the above in mind, during European Privacy and Data Protection Law course we will explore the European privacy and data protection system presenting it against the inter-disciplinary background and, subsequently, in the context of international and comparative law.

The course will begin with exploration of the GDPR-based architecture of data protection from three perspectives:

- that of data controllers, which are tasked with principle-compliant data processing, with assessing and mitigating risks emerging from data processing operations and with ensuring the rights of data subjects;
- that of data subjects, who derive rights and protection from the European Union data



- protection framework; and, finally,
- that of supervisory authorities who oversee the compliance with data protection principles. Subsequently, the optics will be expanded taking a comparative (ECHR, other jurisdictions) and intra-disciplinary (data retention, law enforcement, etc.) perspective.

In preparation for the course students are offered a brief introductory module on Canvas providing the background information on the intersection of law, technology and economics.

## **Method**

The course is based on the mix of lectures and tutorials delivered in the spirit of problem-based methodology.

Lectures offered by course coordinator will be complemented by guest lectures delivered by University of Maastricht and European Centre on Privacy and Cybersecurity (ECPC) scholars offering a variety of perspectives on the topic of the course.

## **Course objectives**

The aims of this course are to acquire:

- Basic knowledge of European privacy and data protection law and the way it positions itself vis-à-vis other legal systems and disciplines;
- Fundamental knowledge of the architecture of the European Union data protection laws, in particular, the General Data Protection Regulation (Regulation 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data) and the Directive on Data Protection for Prevention of Criminal Offences (Directive 2016/680 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data);
- The awareness of the interplay of the European Union data protection rules with other fundamental rights and legal instruments;
- Knowledge and understanding of the basic construction of the ECHR based protection of the right to private and family life;
- Understanding of core notions of EU privacy and data protection law, such as data subject, data controller and processor, accountability, legal bases for data processing, explicit consent, sensitive data, data protection impact assessment, anonymisation and pseudonimization, rights of data subjects, including the right to be forgotten, enforcement and fines;
- Awareness of the variety of rights and obligations stemming from the GDPR, but affecting not only individuals' experience and execution of the right to data protection and privacy, but also the organisation of enterprises and the function of public authorities in this context.
- Awareness of the functioning of GDPR regulatory paradigm and methodologies of compliance stemming from it.
- Awareness of the impact of GDPR on other areas of technology regulation.
  
- Skills to ensure compliance ranging from the adapting of existing tools to engaging in discussion across disciplines in order to obtain a full privacy-related picture of organization's activities.

## Prerequisites

It is not a prerequisite for attending the course but an advantage if students have the knowledge of the basics of the European multi-level system of human rights protection. If this basic knowledge is lacking, assistance will be provided for additional self-study aimed at complementing the basic knowledge.

In addition, understanding of basics of data-based technology will assist students in understanding the implications of data protection related challenges and consequences of not addressing them. In order to aid students in obtaining knowledge on the area, Module 0 of the course is offered to them in Canvas environment.

## Recommended reading

- E. Kosta, R. Leens and I. Kamara, Research Handbook on EU Data Protection Law (Edward Elgar, 2022), ebook
- Fundamental Rights Agency, Handbook on European data protection law (FRA, 2018) available at <<https://fra.europa.eu/en/publication/2018/handbook-european-data-protection-law>>

(Available for free, can be ordered in a print version via the European Commission bookstore)

- B. Rainery, E. Wicks and C. Ovey, Jacobs, White and Ovey - The European Convention on Human Rights (OUP 2017), Chapter 16: Protecting private life, the home and correspondence
- Fragments of C. Kuner, L.A. Bygrave, and C. Docksey, Commentary on the EU General Data Protection Regulation (Oxford University Press, 2020, ebook).

## Mandatory legal sources:

- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), OJ L 119, 4.5.2016, p. 1
- Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA, OJ L 119, 4.5.2016, p. 89
- Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC Text with EEA relevance, Official Journal L 295, 21.11.2018, p. 39
- Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications), Official Journal L 201, 31/07/2002 P. 0037
- Treaty on the Functioning of the European Union, Official Journal C 326, 26.10.2012, p. 47
- Treaty on European Union, Official Journal C 326, 26.10.2012, p. 13
- Charter of Fundamental Rights of the European Union, Official Journal C 326, 26.10.2012, p. 392
- European Convention on Human Rights (ECHR)

IER4026

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [K.I. Podstawa](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Assignment, Final take home exam

Faculty of Law

## The Good Lawyer

### Full course description

A lawyer fulfils an important task representing the interests of the client and upholding the rule of law, inside as well as outside of the courtroom. But whereas in the past the 'ethical behaviour of the attorney' was considered a given, it is now a topic of debate and often, for concern. In this course legal ethics will be approached from a critical point of view. Students will not only get acquainted with the role of the lawyer within the legal system but also with the theoretical foundation necessary for interpreting this role. In addition, we will look at the rules and regulations of the lawyer's professional ethics and we will consider solutions for 'real life' ethical dilemmas.

### Course objectives

Apart from gaining knowledge of professional ethics, the goal of the course is to sharpen the students' ability to render ethical judgements and to solve ethical problems. To this end the following learning outcomes are defined (and assessed): Knowledge and insight - rules and regulations of the lawyer's professional ethics - the task and role of the attorney within the legal system Applying knowledge and insight, judgement and communication - being able to critically reflect on the role of the lawyer - being able to identify, analyse and assess ethical dilemmas - being able to distil ethical problems from a set of facts and apply the relevant rules of professional ethics to the case - being able to communicate (orally and in writing) the analysis of a case and present an appropriate solution

### Prerequisites

None

MET4063

Period 5

15 Apr 2024

14 Jun 2024

Master International Laws

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [B. Böhler](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Assignment, Final paper

Keywords:

rule of law, legal ethics, lawyer, professional ethics,

Faculty of Law

## European Competition Law

### Full course description

This course offers an overview of the main areas of EU competition law *sensu lato*, that is including State aid and liberalization measures. The importance of this area of EU law cannot be overstated. It sets out to create a level playing field between economic operators in one of the biggest economies of the world. In addition, the application of its principles has important consequences for the interplay, and respective roles, of the market and the state in providing certain services and products meant to promote welfare. Finally, EU competition law may be considered a 'laboratory' of EU law at large, especially as regards judicial protection. Developments in public as well as private enforcement often originate in competition law and are then extended to other areas of EU law.

The course covers the substantive and procedural domains of all five branches of EU competition law: cartels, abuse of dominant position, concentration control, state aid, and public undertakings and services of general economic interest. Theory and practice are held to be equally important. From a theoretical perspective, the course aims to structure what might otherwise appear a chaotic multitude of regulations and cases. From a practical viewpoint, it is built upon the study of real-life or hypothetical cases.

### Course objectives

The aim of this course is to invite students to study the legal sources of EU competition law in order to:

1. gain a thorough knowledge of the relevant legal principles derived from these sources and application thereof to real life cases;
2. reflect on the purpose(s) of EU competition law, its place in the legal framework for the internal market of the European Union and its interface with the legal systems of the Member States
3. examine and appraise the role of each of the actors in EU competition law both at EU level and national level;
4. identify, discuss and evaluate new developments in the case law of the EU courts or national

## Master International Laws

courts applying EU law, and the administrative practice of the European Commission and national competition authorities applying EU law.

5. for all of the foregoing: suggest and defend, orally and in writing, options for change after critical assesment

### Prerequisites

Knowledge of EU substantive and institutional law is a prerequisite to follow the course.

### Recommended reading

Literature: Readers with selected legal sources, case-law and materials.

IER4009

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [W. Devroe](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Final paper, Written exam

Keywords:

EU Competition Law, Cartels, Abuse of dominant position, concentration control, State aid, services of general economic interest

Faculty of Law

## Comparative Company Law

### Full course description

The master course Comparative Company Law builds further on earlier acquired knowledge and competencies concerning company law. The topic is approached from a European and comparative perspective. Through this course students will acquire and further develop their knowledge of the basic principles of company law. The differences and similarities between various company law systems of the countries within the European Union will be discussed. Next to that, a comparison will be made, to a certain extent, with company law views and principles non-EU countries such as the UK and Delaware. A comparison will be made between the Continental and the Common Law approach to company law. The main focus will be on the law of Germany, England, European legislation on the topic and, for some parts, the law of Delaware. Occasionally, depending on the topic, other jurisdictions will be discussed (Such as France and The Netherlands. The main topic of this Master Course concerns questions and problems of Company Law in general and its

harmonization within Europe more in particular. The focus will be on the freedom of establishment, cross border company migration, the position of shareholders and employees within limited liability companies, the position and functioning of company groups and the functioning of capital markets, in particular with a view to company takeovers. This course can serve as a foundation for a deepening of knowledge of the internal functioning of limited liability companies which can be acquired in the course Corporate Governance. It allows students to understand the environment in which companies have to operate in a globalizing world and complements courses such as corporate social responsibility allowing students to look at issues regarding stakeholder protection and sustainable business conduct from a company law perspective.

## Course objectives

- One of the goals is to identify and understand the interaction between federal regulation and (member) state law in the area of company law within the EU as well as in the US and to learn students how to apply various principles underlying company law in various parts of the world to specific cases and compare the various solutions.
- The goal of this course is furthermore to further develop knowledge of company law (acquired at Bachelor level) from a European and comparative perspective. Students will study the way in which companies can cross borders and the various differences and similarities between the company law approaches in the legal systems under discussion.
- Students will gain insights into the positions of the various relevant corporate stakeholders and decision-makers. These positions and the regulatory approaches to safeguarding these positions are discussed in an interactive manner.
- Students will be able to analyse and evaluate various company law solutions provided in different systems, apply them to cases suggesting solutions.
- Students will learn how to defend certain positions related to the role of the board, the position of employees, shareholders and other stakeholders in a corporate context.
- Students will acquire knowledge with regard to company law systems and the skills to identify company law solutions allowing them to further study national company laws in an autonomous way.
- Students will be able to examine different approaches to the division of power, the protection of employees and other stakeholders within companies allowing them to suggest solutions for future problems or to engage in further independent research in this area.

## Prerequisites

Students are expected to have followed a previous course on company law (either on national or European company law) therefore basic knowledge will be presumed.

## Recommended reading

Reference list with literature combined with handbooks on European and Comparative company law: A. Cahn and D.C. Donald, *Comparative Company Law*, Cambridge University Press 2018 and Dorresteyn and Olaerts, *EU Corporate Law*, Kluwer International 2022.

PRI4004

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

Master International Laws

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [M. Olaerts](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Keywords:

Company law

Faculty of Law

## European Criminal Law

### Full course description

During this course we will focus on the influence of European Union law on national criminal law and criminal procedure. The goal of this course is to understand the indirect and direct influence of European norms on national substantive and procedural criminal norms; also the emerging of European criminal norms will be analysed. This course does not deal with issues of cooperation between the Member States, such as the European Arrest Warrant and Europol; those topics are the subjects of the bachelor course European Criminal Justice Area (LAW3012). In the first session, the students are familiarised with the field of European Criminal law by understanding the competence of the Union in this field, the obligation of the Member States and the interaction between European and criminal law in the context of European law enforcement. The second session deals with the influence of European law by criminal law and vice versa in the field of the four freedoms. In the following sessions we examine the emerging of European criminal norms of substantive and procedural criminal law. Further issues on the relation between criminal law, general principles of Union law and human rights are addressed. Special attention is paid to the enforcement of European law by national authorities and on the method of preliminary rulings in criminal law. During the tutorials, students are required to apply advance research and analytical skills such as writing ECJ preliminary reference questions (or answers) and conducting research on the implementing national legislation of European Criminal law instruments. Because of the content of the course, a good knowledge of European law and criminal law is required.

### Course objectives

The goal of the course is to examine the influence of European Union law on criminal law and analyse the emergence of European Criminal law norms. The course also aims at a deeper understanding of the practical areas of European Criminal law such as the implementation of EU rules and the preliminary reference procedure before the ECJ.

### Prerequisites

Basic knowledge of European law and of a national criminal justice system.

## Recommended reading

- Literature: -André Klip, *European Criminal Law: An Integrative Approach*, Intersentia, fourth edition, Cambridge-Antwerpen 2021;
- André Klip, *Materials on European Criminal Law*, Intersentia, fourth edition Cambridge-Antwerpen 2022
- Reader with additional literature and case law, as announced in the course book

CRI4007

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [A.H. Klip](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Final paper

Keywords:

European Criminal law, national criminal substantive and procedural law, rights of the accused

Faculty of Law

## External Relations of the European Union

### Full course description

The course focuses on the legal and constitutional foundations of the EU's external relations. For this purpose the course divides into two parts. The first part is devoted to the Treaty foundations for external relations and its external policies, highlighting relevant case law and Treaty provisions. The case law of the European Court of Justice (CJEU) had and has a strong influence on the interpretation of competences, effect (and direct effect) of international law and international treaty law in the past. Important aspects of this case law have been codified and updated with the Lisbon Treaty. The second part of the course will focus on a few selected and important external policies. More specifically we will concentrate on the (i) EU Trade Policy, (ii) EU Development Policy, (iii) EU Common Foreign and Security Policy and (iv) EU Enlargement and European Neighbourhood Policy. While the lectures will introduce into the different topics, the tutorials aim to further the knowledge on the EU external relations principles but also discuss matters such as the external dimension of the Area of Freedom, Security and Justice, the participation of the Union in international organizations and the role of the European Parliament after Lisbon.

The course builds on knowledge acquired in previous EU law courses, especially EU institutional law. For students who have no prior knowledge on this subject, they are advised to consult general



EU law books which cover EU competences, legal remedies, hierarchy of norms and direct effect in general and especially in regard to international agreements.

## Course objectives

Successful participants:

- will have acquired in-depth knowledge about the political and legal dimension of EU external relations law. They will be able to reflect on the characteristics and difficulties linked to this topic and connect to their knowledge gained in other courses, especially EU institutional law and substantive law;
- will have gained new insights into how to apply their knowledge and understanding of EU external relations law to identify specific problems, form coherent arguments, and develop problem-focused interpretations (both orally and in text). They will be able to apply their abstract knowledge acquired by lecture and reading on different cases and come to a balanced and argued conclusion;
- will gain experience and understanding in case law, legislation and literature in EU external relations law and develop a deeper understanding of EU law and political and legal problems arising from European Union polity. They will improve their writing and argumentation skills from an external relational law perspective during the course through weekly written and oral assignments;
- will have become more skillful in communicating legal theory, case law findings and own ideas to their peers;
- will thereby have further developed learning skills that will prepare them for their final Master Paper as well as for future academic education and/or work in practice.

## Prerequisites

EU Institutional law

## Recommended reading

To be announced

IER4003

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [R.A. Ott](#)

Teaching methods:

Master International Laws

Lecture(s), PBL

Assessment methods:

Written exam, Final paper

Faculty of Law

## **Comparative Corporate Governance**

### **Full course description**

This course familiarizes students with the current debates on corporate governance, blending legal and economic theories as well as insights from psychology, sociology and other social and behavioral sciences to assess the place of the firm in a complex society. The course deals with debates on corporate scandals and corporate governance mechanisms, such as board quotas, the financial crisis and the division of powers between shareholders and the board, but also familiarizes students with various analytical tools to look at the firm in a societal context. Next to this, we look at the difference between self-regulating, soft law and hard law regulation, and involve students in the policy debates surrounding this - on a national and international level. The key questions are: who should be the benefactor of the firm's activities and how should the firm be governed? In order to answer this question, we will carefully investigate recent changes in corporate governance instruments and critically assess them against the societal changes that brought them about.

### **Course objectives**

Students are able to:

- \* analyse the firm using different analytical tools from economics, psychology, sociology and other social and behavioral sciences;
- \* integrate and debate various theories on the role and nature of the firm, and who should be the benefactors of the firm's activities;
- \* have a meaningful discussion on the division of powers within the firm;
- \* take note of the recent discussions in corporate governance, and take their own position;
- \* answer a research question clearly and concisely within a given timeframe.

### **Prerequisites**

Students are expected to have followed a previous course on company law (either on national or European company law). Basic knowledge will therefore be presumed.

### **Recommended reading**

Prescribed readings will be made available in the coursebook and will be either easily accessible electronically or to be found in the university library.

PRI4012

Period 5

Master International Laws

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [B. Kemp](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Final paper

Keywords:

corporate governance, corporate law, stake- and shareholders model, corporate governance from a European and international perspective, enforcing CSR through international law, corporate scandals, agency theory, law & economics.

Faculty of Law

## Study abroad MA2

RMU0002

Year

1 Sep 2023

31 Aug 2024

[Print course description](#)

ECTS credits:

0.0

Faculty of Law

## International Investment Law

### Full course description

This course addresses what has become one of the most controversial fields of international law, the law of foreign investment, also referred to as international investment law. With more than 3.000 bilateral, regional and plurilateral international agreements containing provisions on the protection of foreign investments, but no multilateral agreement, the international investment regime has reached an unprecedented level of fragmentation and complexity. In addition, a profound shift from a pro-investor oriented conventional approach to foreign investment protection has taken place in recent years, both in traditionally capital-importing as well as capital-exporting countries. In both, a more balanced approach towards the protection of foreign investments is sought, paying regard to the state's right to regulate in the pursuance of important public policy objectives, such as the protection of the environment, public health or state security, without a fear of massive legal claims being brought against it by foreign investors in front of an international arbitration tribunal, itself a target of popular criticism for a perceived lack of legitimacy. As a result, international investment law and arbitration is undergoing a profound reform at present, both substantially and procedurally, making this field of contemporary international law a truly fascinating subject-matter for any student interested in international (economic) law and policy.

## Master International Laws

The course addresses all main issues covered by international investment law: • origins and nature (on the development of international investment law against the relevant political and economic background, and on its relationship with public international law);

- sources (focusing on international investment agreements);
- scope (focusing on the concept of 'investment' and 'investor');
- settlement of investment disputes (on the state-to-state dispute resolution and on the extremely controversial investor-state dispute settlement system),
- main standards of investment protection (on expropriation, fair and equitable treatment, full protection and security, non-discrimination and some other common substantive standards of protection of foreign investments).

The course builds upon the general Public International Law course, focusing specifically on inter-state relations concerning protection of foreign investments while referring to Public International Law for issues not specifically addressed in this specific field. The course omits issues broadly related to foreign investment protection but extensively covered in other courses (e.g. corporate social responsibility). For students of international economic law, the present course complements International Trade Law courses which focus on multilateral rules relating to inter-state relations concerning cross-border trade.

### ***Assessment methods:***

written examination (with a possibility of an oral resit examination in case of a low enrollment for the resit) and a selected case study paper submitted during the course

### ***Keywords:***

international investment law; international law of foreign investment; foreign investment protection; investor-state dispute settlement; investment arbitration

## **Course objectives**

- The student acquires up-to-date knowledge of the substantive and procedural law of foreign investment protection contained in international investment agreements, as interpreted and applied in relevant jurisprudence;
- The student understands and is able to engage in debate on legal issues relating to international investment law and can assess the relationship between rules contained in international investment treaties and the right of state to pursue other societal interests;
- The student can identify international investment law issues arising from fictional case studies;
- The student is able to form a reasoned legal opinion with regard to true-to-life international investment law problems;
- The student is able to write well-motivated legal opinions on international investment problems and to present these orally.

## **Prerequisites**

Basic knowledge of public international law is recommended

## Recommended reading

- The main textbooks used in this course is Krista Nadakavukaren Schefer, *International Investment Law, Text, Cases and Materials*, 3rd edition (Edward Elgar Publishing, 2020) and/or Rudolf Dolzer, Ursula Kriebaum & Christoph Schreuer, *Principles of International Investment Law*, 3rd edition (Oxford University Press, 2022). Students may decide individually which textbook they wish to use. Both books are available for consultation in the University Library.
- Additional mandatory or recommended reading materials may be provided for specific lectures and tutorials on Canvas.
- Students are also advised to consult leading journals in the field, incl. *Journal of World Investment and Trade*; *ICSID Review*; *Journal of International Economic Law*; *Journal of World Trade*; *Journal of International Dispute Settlement*; *The Law and Practice of International Courts and Tribunals*; and *Transnational Dispute Management*.
- Various online resources provide constitute additional valuable sources of information and research tools, incl. UNCTAD's Investment Policy Hub; Investment Treaty Arbitration; Investment Arbitration Reporter; and Investor-State Law Guide.

IER4015

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [I. Alexovicova](#)

Teaching methods:

Lecture(s), PBL, Work in subgroups

Assessment methods:

Final paper, Written exam

Keywords:

International investment law; international law of foreign investment; foreign investment; investor-state dispute settlement; investment arbitration

Faculty of Law

## International Commercial Dispute Resolution

### Full course description

This course on International Commercial Dispute Resolution addresses several distinct, yet often closely related methods for the resolution of commercial disputes: mediation, arbitration and litigation. It focuses on disputes between private parties acting in the realm of international commerce, thus excluding disputes arising between sovereign states mutually bound by international trade agreements or between states and private parties.

**Assessment methods:** (in accordance with course book and Education and Examination

## Course objectives

### *Students*

- Have insight in and understanding of the methods to resolve commercial disputes with a cross-border dimension via mediation, arbitration or court litigation, including the important regulatory frameworks such as the New York Convention, Brussels I and Rome I Regulation, as well as a broad understanding of US law.
- Able to interpret and apply the rules relating to jurisdiction, applicable law and recognition and enforcement in the context of mediation, litigation and arbitration and critically use relevant case-law in that context.
- Can explain the relation between issues of Jurisdiction/Competence, Applicable Law and Recognition and Enforcement of judgments and awards, in particular when it comes to Arbitration and Litigation;
- Understand the extent of party-autonomy commercial parties enjoy in settling their disputes and the way public interests may restrict that autonomy through concepts such as arbitrability, public policy, and overriding mandatory provisions in litigation and arbitration;
- Can compare and discuss the advantages and disadvantages of the various methods of international commercial dispute settlement, their interrelationship and the practical implications thereof, and make and justify a choice for one or the other in a specific case;

## Prerequisites

## Recommended reading

(APA)

IER5016

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinators:

- [B. van Zelst](#)
- [J. Israël](#)

Teaching methods:

Master International Laws

Lecture(s), PBL

Assessment methods:

Final paper, Written exam

Keywords:

Dispute Settlement, Commercial law, arbitration, mediation, Jurisdiction, Applicable law, Recognition and Enforcement

Faculty of Law

## **International Criminal Law**

### **Full course description**

The object of this course is to provide an introduction into International Criminal Law as a field of law which imposes responsibilities - and criminal accountability - directly on individuals and punishes violations of specific prohibitions through international judicial mechanisms. After having a look at the emergence of international criminal law, the course will focus on the jurisdictional regime and admissibility issues before the International Criminal Court: How is the jurisdictional regime of the ICC different from other international(ized) tribunals and courts, and why? Who or what can trigger - or possibly challenge - a prosecution? Subsequently the course will take a closer look at substantive criminal law applicable before the ICC in order to establish what are the various elements of the so-called core crimes at the ICC (genocide, war crimes, crimes against humanity and the crime of aggression) and which principles and modes of criminal liability apply to individuals. For instance: when can we speak of genocide? What conduct amounts to a war crime? And also: How is criminal liability imposed in situations of command responsibility? In order to understand how this is done, the course will then explore international criminal procedure: what model/system of procedural rules is used? How does this procedural system work in practice? Who are the actors involved? What are their rights? In its last part, the course will look at the challenges and possible alternatives to international criminal proceedings in order to understand the numerous obstacles that complicate the course of justice in this field of law and whether there are (better) alternatives to the proceedings before the ICC. Issues such as State cooperation with the ICC and possible conflicts of interests (e.g. immunity) will be addressed.

The course will consist of 7 tutorials and some additional expert lectures. The lectures will (mostly) be delivered by experts that operate in the field of international criminal law. They will provide students with special (insight and insider-) knowledge on how international criminal law functions and feels in action, and will give them a taste of the real problems and challenges faced by practitioners in the field. Next to the lectures, there will be case studies (with specific questions) that the students will need to study, prepare and then present in assigned groups.

### **Course objectives**

The aim of the course is to provide a clear idea of the origins and objectives of international criminal law, and to give an overview of the numerous challenges faced in this field of law. Furthermore, the course aims to make students familiar with the procedural system of certain international tribunals (such as the ICC) and with alternatives to international proceedings, such as truth and reconciliation commissions or national proceedings. The ultimate goal of the course is to provide students with the tools and consequently the ability to apply both substantive and procedural legal provisions and the acquired (theoretical) knowledge to concrete cases.

## Prerequisites

- Good knowledge of substantive criminal law and criminal procedure
- Basic knowledge of international law, especially international humanitarian law

## Recommended reading

- R. Cryer, H. Friman, D. Robinson, E. Wilmshurst, *An Introduction to International Criminal Law and Procedure*, Cambridge University Press 2019, 4th ed.
- Case Law assigned for each week
- Additional literature indicated for each week

CRI4023

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [R.M. Heemskerk](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam, Final paper

Keywords:

International criminal law / international criminal courts and tribunals / international crimes / individual, responsibility and command responsibility / national prosecutions / transitional justice  
Faculty of Law

## International Humanitarian Law

### Full course description

This course offers a thorough introduction into the law of international and non-international armed conflict. Topics covered include the means and methods of warfare, the treatment of prisoners of war, the protection of the wounded and the treatment of civilians, and the methods of implementation and enforcement. Particular attention will be paid to current challenges to International Humanitarian Law, such as asymmetric warfare, targeted killings by drones, cyber warfare, the use of new technologies and the use of private military contractors. Are the present rules of International Humanitarian Law adequate to regulate these activities or are new rules required? In order to find answers to these questions we will study relevant international legal instruments, case law and the literature. Lectures employing the Socratic method will present the big picture. Small group sessions employing the problem based learning method will focus on concrete examples from recent armed conflicts, such as the former Yugoslavia, Afghanistan, and the



Master International Laws

Middle East, including Iraq, Syria and Yemen.

## Course objectives

Students who have successfully completed this course are able to identify analyse and interpret the facts of contemporary armed conflicts, identify the relevant rules of International Humanitarian Law applicable and apply these rules. They will also have a good understanding of the strengths and weaknesses of International Humanitarian Law.

## Prerequisites

None

## Recommended reading

E. Crawford and A. Pert, International Humanitarian Law (2nd ed.; Cambridge: CUP, 2020)

IER4022

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [W.C. Muller](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam, Assignment

Keywords:

Public international law - armed conflict - humanitarian law

Faculty of Law

## European Environmental Law

### Full course description

This course addresses the role of EU law in protecting human health and the natural environment against the damaging effects of pollution. The global problem of climate change and the regulatory approaches established by the EU legislator in order to reduce greenhouse gas emissions serve as the core case study. Core attention will be paid to the role of civil society, particularly Environmental nongovernmental organisations (ENGOS) to advance environmental protection. EU law has implemented important environmental procedural rights, including access to information and access to justice, which will be discussed in view of how they can be used effectively. Furthermore,

## Master International Laws

environmental litigation is on the rise, and the course will discuss leading cases, particularly in the field of climate change.

The course covers:

- EU competences for environmental decision-making and the balancing exercise often taken place in EU environmental law-making;
- human rights (ECHR) and the environment and procedural rights for environmental organisations and potential victims;
- regulatory instruments for reducing the polluting behaviour of industries, with attention to the market-based instrument known as “emissions trading” but also to governance approaches employed by the EU;
- enforcement of environmental law, including EU legislation establishing liability of polluters;
- recent trends of (unprecedented) climate litigation.

### **Teaching methods**

A mix of tutorials (problem-based learning), knowledge clips and lectures / collective meetings with discussion time. Please note that further announcements about teaching sessions will be made through Canvas.

### **Assessment methods**

- The main assessment method consists of essay questions (written exam). This exam counts for 90% of the grade. Previous examples will be posted.

Most likely, this examination will take place in an electronic manner. Further announcements will be made in due time.

- In addition, counting for 10% of the final grade, each student is expected to deliver a short and sharp individual on-site or video presentation on an assigned topic for which they need to register, to be delivered before a determined deadline during the course period. Further requirements such as duration, format and way of delivering (in class or / and online) will be published on Canvas. A full point will be awarded for presentations being satisfactory to excellent. No point will be awarded if the presentation cannot be graded as satisfactory at the minimum. The full point will count as 10% of the final grade.

Depending on the number of students, and by exception, the re-sit might take the form of an oral exam (to be decided by the course-coordinator).

Specific information about the exam will be posted on Canvas.

### **Course objectives**

The main objectives of this course are that the student:

- acquires knowledge of the main characteristics, developments, strengths and weaknesses of European environmental law, with special attention to EU climate law serving as a case-study;
- understands the relationship between international and European environmental law, in particular

Master International Laws

in the field of climate change and in the field of procedural rights;

- is able to distinguish several substantive and procedural rights relevant for environmental protection, , and is capable of identifying legal strategies using these rights for improving environmental protection;

- is able to explain the core regulatory instruments to achieve climate neutrality in the EU, and is able to identify implementation challenges

- is able to develop a critical analysis of specific environmental law developments, in particular governmental policies, regulatory approaches and civil-society action, and court decisions

## Prerequisites

Bachelor-level based knowledge of European law is strongly recommended.

## Recommended reading

The course uses electronic means to provide the students with a rich compilation of relevant articles, book chapters, and blogs.

LAW4042

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [M.G.W.M. Peeters](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Presentation

Keywords:

EU competences & principles for environmental decision-making

Faculty of Law

## State Aid and Public Procurement in the EU

### Full course description

The field of public procurement (the public purchase of goods, works and services) is one of the most important sectors of the single market for several reasons:

First, it affects a substantial share of world trade, amounting to 1.3 trillion euros per year and

## Master International Laws

representing almost one fifth of the Union's GDP. This means that in the European Union public procurement procedures are extremely important for the development of the Union's trade policy.

Secondly, public procurement is an area that involves both the public and the private sector which makes it relevant for all sectors of the economy. Indeed procurement procedures aim to open public markets and to increase competition between private parties.

Thirdly, while public procurement rules find that legal basis in the articles on free movement, they are highly linked to competition law as well. Public authorities may abuse their dominant position at the demand side of the market, economic operators may collude and granting a public contract to a certain economic operator may qualify as State aid if certain conditions are fulfilled. For this reason, studying the link between these area of law is of high importance.

Fourthly, public procurement procedures are increasingly used by public authorities to reach goals that are not necessarily 'economic' in nature, such as green and social objectives. The influence of procurement on sustainability should not be underestimated.

During the course 'State aid and Public Procurement in the European Union' students will study the above mentioned aspects and will focus on the links between procurement and competition law, and more specifically State aid law. The course will first present the two fields separately from different angles and will then reflect on the important underlying relationship.

Hence, the Master Course on State Aid and Public Procurement offers EU and non-EU students a thorough understanding of EU public procurement law and State aid rules. The course is composed of three layers:

1. The course will situate State aid not only as part of EU competition law but will also deal with the economic rationale of State aid. Regional aid, the limits of State aid and procedural aspects of State aid will be discussed. Students will be provided with an understanding of EU legislation and case law on State aid and special attention will be provided to the balancing test.
2. Public procurement will be identified as an element of the construction of the internal market. The different steps and aspects of procurement procedures will be discussed. The notion of contracting authorities will be explained and emphasis will be put on how procurement can contribute to achieving sustainability goals and innovation. Enforcement issues will be covered as well.
3. Competition law, including State aid law, and public procurement law are looked at as related fields of law. As public authorities generally pay money to economic operators that are selected by a procurement procedure, the risk exists that compensation paid will be qualified as State aid. While the EU legislative framework on public procurement aims to avoid distortions of competition, one should be wary that public procurement procedures are not used to circumvent State aid rules. The course hence focuses on the link between State aid law and public procurement. The course also zooms in on the link between public procurement and another branch of competition law, namely article 101 TFEU which forbids collusion by members of a cartel. It will be discussed whether transparency requirements in public procurement procedures may facilitate collusion and impair free competition.

## Course objectives

This Master Course provides students with relevant knowledge in the fields of public procurement law and State aid law and helps them to understand their underlying relationship, specifically in the light of promoting competition. The course ensures that students have a thorough understanding of

## Master International Laws

the rationale of procurement procedures, are able to determine whether the award of a procurement contract can represent (incompatible) State aid and whether financing of services of general economic interest may confer an economic advantage despite the application of the procurement Directives.

The course aims to provide students with:

- in-depth knowledge and up-to-date knowledge of State aid law and public procurement law
- excellent understanding of their interaction
- knowledge about the interaction between EU law and national law with regard to State aid and public procurement
- the tools to apply knowledge and understanding of the (political) context in which these areas are shaped, applied and enforced
- analytical skills so that they can identify and solve concrete/complex problems that arise in the application or enforcement of State aid law and public procurement law
- the ability to translate knowledge into sound legal arguments or own legal points of view relating to the fields of State aid law and public procurement law and their interaction
- the ability to develop their own views or position and to express their legal arguments clearly, both orally and on paper and in proper legal English
- the techniques legal experts need as regards the gathering, selecting, analyzing, interpreting and synthesizing information from primary sources of EU and national law
- the ability to deliver legally sound, well-researched papers
- an open-minded and critical and scientific attitude

## Prerequisites

None

## Recommended reading

Determined on a yearly basis due to the many legislative changes in these fields and the modernisation packages.

IER4014

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [S.L.T. Schoenmaekers](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam, Final paper, Presentation

Keywords:

State aid, public procurement, services of general economic interest

Faculty of Law

## European Fundamental Rights Law

### Full course description

This course aims to study system of fundamental rights protection in the European Union. This system(s) of the protection of fundamental rights in the European Union involve(s) bills of rights, institutions and mechanisms located in at least three separate but interlocked scenes: the national system, the international level encompassing various international human rights systems, mainly the Council of Europe with its European Convention of Human Rights, and the European Union. The result is a highly complex legal environment, consisting of systems that are often overlapping and complementary, but also competing at times. This course seeks to offer a clear insight in how the overall system functions, how the different scenes interrelate, how the systems and mechanisms operate and how individuals can have their rights protected.

### Course objectives

The course offers a clear insight in the complex European system(s) of fundamental rights protection, the interrelation of the various scenes and their main actors, the overall functioning of the interlocking systems, and channels open to individuals to have their rights protected.

At the end of the course the student has gained a deep understanding of the systems of fundamental rights protection, and is able to analyse, appraise and compare the case law of the relevant courts at national and European level. The student can predict the outcome of cases, and can formulate a litigation strategy for potential clients. The student can solve hypothetical cases and formulate decisions on them. The student can develop a solidly founded argument on complex issues of fundamental rights protection in Europe.

### Prerequisites

Students wishing to take this course should have a good knowledge of EU law as well as basic knowledge of the ECHR and domestic constitutional law.

### Recommended reading

The reading materials for the course are listed in the course book and are easily accessible either on the website of the institution concerned or (in the case of journal articles) among the electronic resources of the UM library.

IER4016

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

- [M.L.H.K. Claes](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Final paper, Oral exam

Keywords:

Human rights - Europe - fundamental rights - EU - ECHR - courts - comparative constitutional law

Faculty of Law

## Human Rights of Women

### Full course description

Worldwide women experience difficulties in fulfilling their human rights. Culture, tradition and stereotypical ideas influence women's position in society. This course aims to look at the human rights of women from the perspective of the principles of non-discrimination and equality. After a thorough study of these concepts, the impact and use of several international and regional instruments that are based on the principles of equality and non-discrimination will be compared. Special attention will be paid to the Convention on the Elimination of All Forms of Discrimination Against Women (Women's Convention) and its supervisory organ, the Committee on the Elimination of Discrimination Against Women (CEDAW). We will study both procedural and substantive aspects of the Women's Convention, and look into CEDAW's monitoring possibilities. Regardless of how well rights are laid down and interpreted on the international level, they can only be enjoyed by individuals when they are implemented and protected on the national level. That is why information about national situations is most pertinent.

### Course objectives

Generally, to provide an in-depth study of the principles of equality and non-discrimination contained in international and regional human rights instruments in general, and of the Convention on the Elimination of all Forms of Discrimination Against Women in particular.

Specifically, at the end of the course, students should have:

- An in-depth understanding of women's rights from the perspective of international human rights law.
- The ability to effectively use the Women's Convention and other relevant international and regional human right treaties. The ability to identify, explain, apply and critically evaluate the human rights principles of non-discrimination and equality, the Women's Convention's normative standards, state obligations and procedural mechanisms.
- The ability to identify, analyse and critically evaluate real-life situations of gender-based discrimination (including gender-based violence).
- The ability to analyse and critically evaluate the domestic situation of a State as regards the implementation of women's human rights.
- The ability to do independent research on the domestic (non-)implementation of the Women's Convention and present findings in both oral and written format.

## Prerequisites

Prior knowledge of international (human rights) law is presumed.

## Recommended reading

The course makes use of a variety of different learning materials. First and foremost, that includes international human rights treaties and the authoritative statements made by relevant human rights bodies. These materials are all freely accessible online. In addition, scholarship is used to deepen students' understanding of the issues being discussed. Most notably that will include relevant chapters of: Marsha A. Freeman, Christine Chinkin and Beate Rudolf, *The UN Convention on the Elimination of All Forms of Discrimination Against Women and its Optional Protocol: A Commentary*, (second edition, OUP 2022). This book is freely accessible as an e-book via the website of the University Library.

IER4019

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [J.A. Sellin](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Final paper, Presentation, Written exam

Keywords:

Human Rights, Equality, Non-discrimination, Gender, Culture, Corruption, Violence Against Women

Faculty of Law

## Internal Market Law and Governance

### Full course description

Internal Market Law and Governance is an advanced course in EU law. Building upon the knowledge gained in general courses on EU law, it deals with the free movement of goods on the EU's internal market and EU law and governance structures; issues that are closely intertwined. The European integration process is ever more challenged with the dilemma of allowing free trade and furthering economic integration and protecting non-trade concerns such as human health and safety and the environment that potentially hinder trade. EU law therefore needs to deal with the question as to how to make sure that on the one hand products can freely circulate on the EU's internal market and on the other, that these products are not dangerous to human health and safety and the environment. To address this question, European rules often put a focus on science in their attempt



## Master International Laws

to ensure that measures adopted by Member States are inspired by genuine non-trade rather than protectionist motives and intentions. Based on the case law of the European Court of Justice on free movement of goods, this course will discuss the legislative and non-legislative acts issued by the EU institutions and agencies to create and manage the internal market. This course combines both institutional and substantive EU law.

### Course objectives

- The course aims to provide students with in-depth knowledge and critical understanding of both the theoretical and practical aspects of EU internal market regulation.
- Lectures will provide students with an overall understanding of the legal aspects of EU internal market law and governance so as to enable students to formulate a critical view on the current state of affairs and future challenges.
- Tutorials will offer students an in-depth understanding of the achievements and challenges to the creation and management of the EU's internal market.
- Tutorials will be used to offer a profound understanding of the practical aspects of EU internal market law and governance. To this end, assignments and a moot court will empower students to identify the legal issues at stake and to critically review, assess and solve specific cases at hand, whilst enhancing their practical and oral skills.
- By means of a research paper students will study a particular problem in the field of the internal market law and governance, formulate a research question, analyse and appraise the research question in a structured manner and offer possible solutions. The paper aims thus to advance both critical analysis, assessment and research skills of students.

### Prerequisites

Course in EU law

### Recommended reading

Various

IER4023

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [E.I.L. Vos](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Final paper, Written exam

Keywords:

EU internal market law; free movement of goods; health and safety protection, risk regulation; governance; agencies; comitology

## Customs Law

### Full course description

The importance of international customs law continues to grow at an increasing rate, not in the least because of various geopolitical circumstances (e.g. the Russo-Ukrainian war and the Chinese- U.S. trade wars). The course 'Customs Law' connects with this development and aims to provide students with a solid professional and theoretical foundation in EU customs law. Students will familiarize themselves with concepts such as origin and tariff determination, valuation methods, the fight against irregular importation (smuggling), and the incurrance of customs debts. Further, students will obtain a solid understanding of the formalities associated with importation and customs procedures. After this course, students will be able to understand customs rules and practices in most jurisdictions. The focus lies on an international approach to the basic concepts in customs law. Various current developments in customs are studied (e.g. the Brexit and the associated Windsor framework). The EU Customs law framework functions as the primary foundation for the course, which - not unimportantly - has been officially certified and recognized by the EU as a "State-of-the-art" customs law module (see here for more information).

### Course objectives

During the first week of teaching, students learn the essential concepts and the key legislative instruments in the field of customs law. In each of the following weeks, one or two key concepts are explored more in-depth so that at the end of this course, the students will have a thorough understanding of the core features of customs law. The teaching method is dynamic and interactive, based not only on theory but also on practical knowledge. The Intended Learning Outcomes for Customs Law are as follows:

- Describe, understand and explain the relation between customs law and international trade and contract law, the role of the WTO and the EU;
- Identify, recognize, understand and distinguish the principles and foundations of customs law;
- Know the various legislative instruments and sources of case law in customs law;
- Describe, understand and explain the legal nature, characteristics, backgrounds, and systematics of the customs law, both within and outside the EU;
- Describe, understand and explain the general concepts of customs law and closely related concepts;
- Identify, recognize, understand and distinguish the elements of the customs procedures, special procedures, customs arrangements, etc.;
- Understand customs valuation methods and understand how customs valuation interacts with VAT and transfer pricing;
- Describe, understand and explain the origin / preferential origin concept;
- Describe, understand and explain customs tariff rules, the nomenclatures, harmonized system, classification rules, and other aspects of tariff rules;
- Describe, understand and explain when and how a customs debt may arise and who is in what situation to be considered the customs debtor;
- Have a deep understanding of the mechanisms of importation and exportation of goods;
- Solve real-life cases in customs law from a theoretical and practical point of view;

## Prerequisites

None

## Recommended reading

- S. Armella, 'EU Customs Code', 2017, Bocconi University Press

TAX4027

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [F.J.G. Nellen](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Keywords:

Customs, origin and tariff determination, customs valuation, Brexit, Russo-Ukrainian war, trade wars, customs procedures, customs debt.

Faculty of Law

## International Supply Chain Taxation

### Full course description

The course 'International Supply Chain Taxation' studies the most important fiscal and non-fiscal instruments that are in place at the EU customs border. It deals with topics such as environmental taxation (CBAM), anti-dumping duties, VAT on importation and customs law. What makes this course unique in its set-up is that it leaves from the perspective of the international value chain. As such, it studies the plethora of legal systems that apply to the primary actors in global trade (e.g. producers, importers and customs agents). Following this perspective, the course addresses various interrelated themes such as anti-dumping measures, the building of secure trade lanes, the rise of environmental taxation, and the collection of 'classic' taxes such as VAT, customs duties and excises. After this course, students have a solid knowledge of international supply chain taxation and the non-fiscal measures that are associated with it. In addition, they will be able to solve complex real-life cases from a theoretical and practical point of view. The teaching staff consists of highly motivated people with extensive experience in practice and academia.

### Course objectives

The first week of this course focuses on the societal phenomenon that lies at the core of this course: the international supply chain. Who are the primary actors in international (global) trade, and which legal systems govern the flow of goods on the global marketplace? The various topics of the course

are briefly discussed, and placed in the framework of international trade.

During the subsequent weeks (weeks 2 to 7), the course builds further on the mentioned framework. It provides the students with an in-depth study of the main topics of the course, which include environmental instruments (e.g. CBAM and anti-deforestation), anti-dumping duties, excises and VAT on importation, and capita selecta in customs law. The Intended Learning Outcomes for International Supply Chain Taxation are as follows:

- Identify, recognize, understand and distinguish the different (geo)political influences on taxation within international supply chains;
- Describe, understand, explain and be able to apply the concepts of various tax instruments (e.g. VAT, excises, CBAM, customs duties) in the context of international supply chain taxation;
- Describe, understand, explain and be able to interpret legal and trade law related concepts in connection with international supply chain taxation (e.g. control frameworks, risk-based customs controls, Authorized Economic Operator);
- Describe and understand the impact of technology with respect to international supply chain taxation (e.g. the automation of processes, the exchange and evaluation of information);
- Describe, understand and explain non-fiscal aspects of international supply chain taxation (e.g. anti-dumping measures, economic sanctioning, trade lane security, ecological preservation and environmental protection);
- Have a deep understanding of the interaction of the primary legal systems that govern international supply chains (e.g. customs law, VAT law, environmental law (CBAM and deforestation), trade law)
- Describe, understand and explain the interplay between various tax systems on international trade in a global context.
- Give - in English - an informed opinion on the legislation and case law relevant to the various topics discussed;
- Solve complex real-life cases on international supply chain taxation from a theoretical and practical point of view, relating to all aspects addressed above;

## Prerequisites

In order to follow the course 'International Supply Chain Taxation' (TAX4028), one must have followed the course 'Customs Law' (TAX4027).

## Recommended reading

To be announced.

TAX4028

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [F.J.G. Nellen](#)

Master International Laws

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Keywords:

Anti-dumping duties, customs law, deforestation, CBAM, excises, economic sanctioning, VAT on importation.

Faculty of Law

## Verdieping Formeel Belastingrecht

### Full course description

#### Bestuurs- en bestuursprocesrecht

In dit deel wordt het algemene bestuurs(proces)recht nader uitgediept ten opzichte van het bachelorblok Hoofdzaken formeel belastingrecht. Inclusief het bijzondere fiscale bestuurs(proces)recht. Denk hierbij aan bezwaar, beroep, hoger beroep en beroep in cassatie, de algemene beginselen van behoorlijk bestuur, de belastingrente, de navordering- en naheffingsproblematiek, de inlichtingenverplichtingen, de informatie-uitwisseling op nationaal en internationaal niveau, de schadevergoeding, het leerstuk van fraus legis etc. Daarnaast komt ook het fiscaal compromis aan bod.

#### Fiscaal boete- en strafrecht

Hierin wordt in het bijzonder aandacht besteed aan het leerstuk van una via, de relatie tussen de fiscale boete en het EVRM, de rechtspraak van het EHRM rondom het begrip criminal charge, het Protocol AAFD (aanmelding en afhandeling fiscale delicten), de strafbeschikking, het fiscale strafrecht en de positie van de adviseur.

#### Invordering

Hierbij wordt aandacht besteed aan een aantal gevorderde, formele, invorderingsvraagstukken, zoals aansprakelijkstelling van bestuurders en inleners.

### Course objectives

- De student kan een beredeneerd oordeel vormen over de formeelrechtelijke fiscale positie van een belastingplichtige, analyseert en interpreteert formeelrechtelijke casussen en past daarbij jurisprudentie toe.
- De student krijgt aantoonbare kennis van en inzicht in het fiscale bestuurs(procesrecht).
- De student past elementaire vormen van rechtsvergelijking toe.
- De student bezit de vaardigheid om een fiscaal beroepschrift of pleitnota op te stellen.
- De student verkrijgt diepgaande kennis van het fiscale en bestuursrechtelijke boeterecht en de samenloop van het fiscale strafrecht met het commune strafrecht en het EVRM.
- De student verkrijgt grondige kennis van een aantal diepgaande formele invorderingsvraagstukken.
- Door middel van o.a. de (gast)colleges/kennisclips komt de rechtspraktijk en het actueel wetenschappelijk onderzoek aan de orde.

## Prerequisites

Formeel Belastingrecht

## Recommended reading

- Douma e.a., Algemene wet inzake rijksbelastingen, FED, Deventer, laatste druk (verplicht)
- Poelmann (red.) Jurisprudentie formeel belastingrecht, Boom fiscale uitgevers, Den Haag, 2023;
- Pocket Belastingwetten 2024
- Nederlandse wettenbundel (recente uitgave)
- Reader "Teksten verdieping formeel belastingrecht 2023-2024" (UM-reader)

TAX4003

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinator:

- [N.H.A. Gorissen](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Final paper

Keywords:

Fiscale procesvoering, beginselen van behoorlijk bestuur, fraus legis, invordering aansprakelijkheidstelling, (internationale) informatie-uitwisseling, sfeerovergang, Europese Verdrag voor de Rechten van de Mens, fiscaal boeterecht en strafrecht

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. The latter particularity of this course entails that 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, taking EU law as the focal point. The basis of the course consists of the VAT legislation - most importantly, the VAT Directive (2006/112/EC). As important as the VAT legislation is the VAT case law of the European Court of Justice (CJEU), which by now consists of over 1.200 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;
- 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;
- know the commonly used English terminology used in the field of VAT; and
- understand what kind of behaviour is expected from taxpayers and tax authorities in the course of taxation under an indirect, neutral tax as EU 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, Gert-Jan van Norden and Frank Nellen (2nd edition), 'Fundamentals of EU VAT Law', Kluwer Law International, 2020
- Ad van Doesum and Frank Nellen, VAT in a Day, Kappert, Deventer, 2017 (3rd edition; also available as e-book)

TAX4005

Period 1

4 Sep 2023

27 Oct 2023

Master International Laws

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [A.J. van Doesum](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam

Keywords:

European value added taxation, indirect tax, indirecte belastingen, BTW, VAT, GST, tax law,

European law

Faculty of Law

## Fundamentals of International Taxation

### Full course description

This course provides an advanced introduction to international tax law. It establishes foundational knowledge of concepts and legal instruments which are recounted and explored further in subsequent courses of the LL.M. International and European Tax Law.

The course first introduces the main sources of law relevant in international taxation. Subsequently, we focus on fundamental aspects related to the application of tax in respect of cross-border income-generating activities. In particular, we discuss (1) the relationship between double tax treaties and domestic law, (2) entitlement to double tax treaty benefits and the scope of double tax treaties, (3) the concept of residency in domestic tax law and tax treaty law (4) issues of nexus for source state taxation and (5) mechanisms for the elimination of economic and juridical double taxation.

### Assessment methods

Final exam (summative assessment) & control questions (formative assessment)

### Course objectives

- Students develop a rounded knowledge of the foundational aspects of international taxation.
- Students become familiar with the OECD/UN Model Convention and Commentary and are able to navigate these instruments in a self-structured manner.

### Prerequisites

None

### Recommended reading

You are expected to have the following materials, which contain the newest versions of the OECD



Model Tax Convention (2017), the UN Model Tax Convention (2021) and the GloBE rules:

- Kees van Raad (ed.), Teksten Internationaal Belastingrecht 2022/2023 or 2023/2024, Volume 1B: OESO & VN Modelverdragen (met Commentaar), Transfer Pricing Guidelines en verdere OESO stukken (including de GloBE Pillar Two Rules & Commentary) (Wolters Kluwer). Although the title of the materials is in Dutch, the necessary legal texts in Volume 1B are in ENGLISH. Please note that Volume 1A is not required for this course (and it is mainly in Dutch).
- You may also use Kees van Raad (ed.), Materials on International and EU Tax Law 2021/2022, Volume A (International Tax Center Leiden) or even older versions of those materials if they include the OECD Model Tax Convention 2017. However, please note that those materials do not contain the newest version of the UN Model and the GloBE rules. In addition, Volume A does not contain the Transfer Pricing Guidelines (although this is not relevant for this course).

TAX4010

Period 1

4 Sep 2023

27 Oct 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [A. Draghici](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam

Keywords:

International Taxation, double tax treaties, OECD, UN, double taxation, permanent establishment

Faculty of Law

## Verdieping Staatsrecht

### Full course description

This study programme is taught in Dutch. Hence, the programme information is only available in Dutch. If you would like to read the Dutch programme information, please choose 'NL' at the top of the website.

PUB4028

Period 1

4 Sep 2023

27 Oct 2023

[Print course description](#)

ECTS credits:

- [J.J.J. Sillen](#)

## **Europese en Nederlandse Vennootschapsbelasting**

### **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 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

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

TAX4001

Period 1

4 Sep 2023

27 Oct 2023

[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

## The Foundations of European Institutionalisation

### Full course description

The end of the Second World War marked for Europe the beginning of a shared venture of increasing collaboration and integration through the establishment of the European Union (and its predecessors) and the Council of Europe. These two 20th century Europeanisation programs were first and foremost designed to strengthen the normative ideals of constitutional democracy. The values of the European Union revolve around ‘respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights’ (Treaty on the European Union, Article 2). The aim of the Council of Europe at its inception in 1949, was to achieve greater unity between “like-minded European countries” and their “common heritage of political traditions, ideals, freedom and the rule of law” in the aftermath of the Second World War (Statute of the Council of Europe, article 1).

This course analyses the rationales and normative justifications of the two major institutions that dramatically changed the European legal and political landscape after the Second World War. How can they be understood as purposeful social and legal creations?

## Master International Laws

As a whole, we take the study of the relative novel European legal institutions - the EU (and its predecessors), and the Council of Europe (including the ensuing EC(t)HR)) as a starting point to rethink age-old legal phenomena. Where Advanced European Law, the other course in the first block of this Masters' program, primarily analyses European Union law as positive law, this course has a more legal-philosophical disposition. It analyses the normative foundations of European integration and seeks to answer questions about the justification, nature, and the desirable forms of supranational state cooperation.

### ***Assessment methods:***

Group project (3 to 4 students), active participation and written exam

### ***Teaching methods:***

Lectures and tutorials (each two hours a week)

## **Course objectives**

After completing the course, students will be able:

- to explain the development of European institutions conceptually and trace it back to some of the main philosophical paradigms of contemporary thought;
- To explain and discuss institutional theories of law, apply them to European institutions, and take a position in the debate;
- to define the main concepts and theories concerning the process of European institutionalisation;
- to formulate a definition of European institutionalisation;
- to reflect critically on the normative justification of European institutions and explain conceptually the interaction among their main actors;
- to illustrate the underlying principles and mechanisms of European institutionalisation (e.g., rule of law, margin of appreciation);
- to reflect on the role that law plays in European integration, and how such role can be problematised from a societal and political perspective;
- to apply analytical skills in examining the theoretical implications of the interaction between national and supranational legal systems and the interpretation of some important rulings in the field.

## **Prerequisites**

not applicable

## **Recommended reading**

A reader

MET4010  
Period 1  
4 Sep 2023

- [M. Fichera](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam, Assignment

Keywords:

Europeanization; supranational cooperation; legal philosophy; Human rights; European Union; Council of Europe.

Faculty of Law

## Estate Planning: Bedrijfsopvolging

### Full course description

In dit blok wordt het onderwerp Bedrijfsopvolging behandeld vanuit het perspectief van de ondernemer in een kleine of middelgrote onderneming (MKB). Centraal staat daarbij met name de samenloop tussen de vennootschapsbelasting, de inkomstenbelasting en de schenk- en erfbelasting en daarmee samenhangende aspecten van huwelijksvermogensrecht en erfrecht in nationale verhoudingen. Gekeken wordt naar het opzetten van een samenwerkingsverband in de vorm van een VOF en een BV, en enkele fiscale aandachtspunten bij een bedrijfsopvolging in de familiesfeer. We kijken onder meer naar de betekenis van ondernemingsstructuren met het oog op schenking van ondernemingsvermogen (zoals vastgoed) en naar huwelijksvoorwaarden en testamenten met het oog op het vererven of legateren van een onderneming. Deze onderwerpen zullen mede in de vorm van presentaties en adviezen door studenten verzorgd worden.

### Course objectives

- De student bezit kennis van geselecteerde fiscale faciliteiten gericht op de bedrijfsopvolging in het midden- en kleinbedrijf.
- De student kan een beredeneerd oordeel vormen over de fiscale aspecten van een voorgenomen bedrijfsopvolging in de MKB-sfeer.
- De student is zich bewust van de samenloop van fiscale heffingswetten (loon- en inkomstenbelasting, vennootschapsbelasting, schenk- en erfbelasting, overdrachtsbelasting, dividendbelasting) en van het fiscale recht met het civiele recht (erfrecht, huwelijksvermogensrecht, ondernemingsrecht).
- De student is in staat fiscale aandachtspunten te formuleren bij het adviseren van MKB-ondernemers over bedrijfsopvolging in nationale verhoudingen mede in het licht van huwelijksvoorwaarden en testamenten.
- De student kan in teamverband een presentatie voorbereiden en presenteren.

## Prerequisites

De student dient bij aanvang een grondige kennis te hebben van de Nederlandse loonbelasting, inkomstenbelasting en vennootschapsbelasting en kennis op hoofdlijnen van de schenk- en erfbelasting, de dividendbelasting en de overdrachtsbelasting. Verder is kennis op hoofdlijnen van het Nederlandse ondernemingsrecht, huwelijksvermogensrecht en erfrecht wenselijk.

## Recommended reading

Tot de verplichte literatuur behoren, naast een bundel Belastingwetgeving 2023 en het Burgerlijk wetboek (2021 of later), de volgende boeken:

Essers / Van Kempen, *Cursus belastingrecht (Inkomstenbelasting)*, studenteneditie 2021/2022, Wolters Kluwer, Van Vijfeijken / Gubbels, *Cursus belastingrecht (Schenk- en Erfbelasting)*, 2021/2022, Wolters Kluwer, Bouwman / Boer, *Wegwijs in de Vennootschapsbelasting*, 17e druk, 2021, SdU en Nuytink, *Personen- en familierecht, relatievermogensrecht en erfrecht*, 8e druk 2021, Wolters Kluwer, dan wel Van Mourik / Schols, *Erfrecht (Monografieën Privaatrecht 1)*, 8e druk, 2021, Wolters Kluwer, in combinatie met Van Mourik / Schols, *Relatievermogensrecht (Monografieën Privaatrecht 12)*, 14e druk, 2021, Wolters Kluwer, of recentere edities.

Tot de optionele (en digitaal beschikbare) fiscale literatuur behoort Brandsma, *Cursus belastingrecht (Dividendbelasting)*; Weerepas (red.), *Cursus belastingrecht (Loonbelasting)*; en Gassler c.s., *Cursus belastingrecht (Overdrachtsbelasting)*, Wolters Kluwer. Tot de optionele civielrechtelijke literatuur behoort Hamers / Van Vliet, *Inleiding personenvennootschappen*, 6e druk, 2021, Boom.

Daarnaast dienen enkele artikelen en arresten te worden bestudeerd evenals recente parlementaire stukken en beleidsbesluiten.

TAX4008

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinator:

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

Teaching methods:

Lecture(s), PBL, Presentation(s)

Assessment methods:

Written exam, Presentation, Final paper

Keywords:

Bedrijfsopvolging, belastingheffing, personenvennootschap, directeur-groootaandeelhouder, MKB

Faculty of Law

# Global Tax Policy and Sustainable Governance

## Full course description

This course focusses on how taxes, as one of the policy instruments available to governments, can contribute to addressing some of the grand global challenges of our time. In a globalized and mobile economy, traditional legal frameworks for taxation may not always be sustainable.

In this course we will not discuss tax law as it is, but we focus in general on tax systems and their (potential) use. The 2023/2024 version of this course will focus on the following three grand challenges.

First we will look into the issue of inequality and intergenerational equity and see to what extent income and wealth taxes can play a role in addressing these issues. We look into the (potential) role of wealth taxes and inheritance taxes in particular.

We then take a look at fair corporate taxation of corporations in a society that changes towards a digital economy and extensive automation (robotisation). These phenomena challenge traditional tax systems that focus on physical locations or real persons performing labor. We look in particular at the interplay between boardroom ethics with respect to tax avoidance and the specific needs of developing countries when designing new tax systems.

The third theme focuses on the role of taxation in climate change and regulating the use of tax expenditure (tax subsidies, state aid) aimed at greening the economy. We then bring this course to a close by looking at how inequality, paying taxes and greening the economy are interdependent.

Each of these themes could warrant its own course to go more in depth. This course is positioned to bring these topics together at a meta level to provide lawyers with an overview of these challenges in a tax law context.

The answers to the societal challenge we phase does not only depend on legal 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.

Group presentations will take place during the course to start student discussions at each meeting. Please note that the final paper is an essay to be written during a normal exam timeslot at the exam location.

## Programmes

LLM International and European Tax Law (elective)

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

## 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

- Sections of books (via Keylinks)
- Selection of newspaper and magazine articles
- Various reports and journal articles available on-line

TAX4014

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

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

Teaching methods:

PBL, Lecture(s), Presentation(s)

Assessment methods:

Final paper, Presentation, Written exam

Faculty of Law

## Transfer Pricing

### 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



## Master International Laws

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 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 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

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

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Faculty of Law

## Tussen publiek en privaat: een metajuridische analyse

### Full course description

In het positieve, geldende recht wordt traditioneel een onderscheid gemaakt tussen publiek- en privaatrecht. In het publiekrecht speelt de overheid een cruciale rol: het initiatief om problemen op

te lossen of ergens het voortouw in te nemen ligt bij de overheid. In het privaatrecht spelen juist burgers een cruciale rol: het initiatief om problemen op te lossen of om een nieuwe situatie – een overeenkomst, een onderneming – in het leven te roepen ligt bij burgers onderling. In het positieve recht wordt die tweedeling en ook de indeling die op grond daarvan gemaakt is – dit hoort thuis bij het staatsrecht, dit moet opgelost worden via het privaatrecht of het ondernemingsrecht – niet of nauwelijks in twijfel getrokken. En zeker niet op een systematische manier. Vaak hoeft dat ook niet: het aanpakken van grote maatschappelijke problemen, zoals de verdediging van het landsbelang of vaccinatie, hoort immers thuis bij de overheid. En private initiatieven, zoals wat je mag overeenkomen of het opzetten van een nieuwe onderneming, horen thuis bij burgers en de markt. Maar is dit wel zo evident? Waarom kiezen we de ene keer eigenlijk voor de staat en de andere keer voor de markt als we een maatschappelijk probleem willen oplossen?

Het positieve recht geeft de geldende juridische oplossing van zo'n dilemma. Maar het positieve recht geeft geen antwoord – en hoeft dat ook niet te doen – op de achtergrond en het waarom van het dilemma tussen staat en markt: hoe dat zo gekomen is en of er geen andere oplossingen zijn. In dit vak gebruiken we twee perspectieven die zicht geven op de grondslagen van het recht, namelijk een historisch en een filosofisch perspectief. Rechtshistorici bestuderen de wordingsgeschiedenis van het recht om geldende leerstukken beter te begrijpen. Rechtsfilosofen zoeken naar antwoorden op vragen naar de aard van het recht en de wenselijke inhoud van het recht, in wezen los van wat het hier en nu geldende recht daarover voorschrijft. Dit zijn metajuridische perspectieven: we kijken niet zozeer naar de juridische oplossing zelf, maar naar de achtergrond en het waarom van die oplossing. En of het niet anders kan – of moet.

Vanuit deze metajuridische perspectieven analyseren we telkens verschillende aspecten van de verhouding tussen enerzijds de rol van de overheid en anderzijds die van de burger en de vrije markt. De volgende vraag staat daarbij in wezen telkens centraal:

Voor welk deel van de inrichting van de samenleving zou de overheid verantwoordelijk moeten zijn en welk deel hoort thuis bij de burger of de vrije markt?

### **Lesmethoden**

Hoorcolleges (1x per week)

Onderwijsbijeenkomsten (1x per week)

### **Toetsvormen**

Presentatie (30%)

Essay (70%)

### **Course objectives**

Het primaire doel is om studenten te laten nadenken over het recht aan de hand van juridische dilemma's. Bij dit vak wordt dus niet volgens het bestaande positieve recht een casus opgelost – intern perspectief – maar worden juist de grondslagen van het recht geanalyseerd.

Vanuit rechtshistorisch perspectief staat de vraag centraal waarom bepaalde juridische doctrines in de loop van de tijd op een bepaalde manier zijn vormgegeven. De aanvullende vraag vanuit de rechtsfilosofie is of deze juridische oplossingen nog steeds de tand des tijds kunnen doorstaan, en of dat er misschien niet beter verdedigbare alternatieven voorhanden zijn.

Aan het eind van het vak zijn studenten in staat:

## Master International Laws

- kritisch na te denken over het recht vanuit een rechtsfilosofisch en rechtshistorisch perspectief
- vanuit deze perspectieven kritisch te reflecteren op de rol van markt respectievelijk overheid in een pluralistische samenleving, en dus ook over de verhouding tussen publiek- en privaatrecht
- de historische ontwikkeling te schetsen en een ethische beoordeling te geven van een aantal maatschappelijk relevante onderwerpen waarbij een spanning tussen markt en overheid speelt
- maatschappelijk relevante onderwerpen te analyseren met oog op vormgeving van toepasselijke normen (bijv. door overheid, marktpartijen, sociale normen) en vragen te kunnen beantwoorden als: wie heeft hier verordenende/regelgevende bevoegdheid (regulatory power), wie zou die moeten hebben, hoe is dit gerechtvaardigd, hoe is dit historisch gegroeid en veranderd?
- kritisch na te denken over vragen als: in hoeverre mag de overheid ingrijpen in subjectieve rechten? In hoeverre wordt het privaatrecht geconstitutionaliseerd en in hoeverre wordt het staatsrecht geprivatiseerd?

## Prerequisites

N.v.t.

## Recommended reading

Per week minimaal 4 verplichte artikelen of hoofdstukken (in totaal 100 à 150 bladzijden per week)

Per week 1 à 3 aanbevolen artikelen of hoofdstukken

MET4012

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinators:

- [J. Oosterhuis](#)
- [M.E. Notermans](#)

Keywords:

Publiekrecht, privaatrecht, Staat, markt, rechtsfilosofie, Rechtsgeschiedenis

Faculty of Law

## Omgevingsrecht

### Full course description

This study programme is taught in Dutch. Hence, the programme information is only available in Dutch. If you would like to read the Dutch programme information, please choose 'NL' at the top of

Master International Laws

the website.

PUB4029

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinator:

- [S. Schuite](#)

Faculty of Law

## International Business Taxation

### Full course description

The course “International Business Taxation” builds on the skills and knowledge about double taxation conventions acquired in preceding course “Fundamentals of International Taxation” (TAX4010) or during the bachelor studies of “Fiscaal Recht” or “Fiscal Economics” at Maastricht University. It invites its students to study advanced topics of international tax law in direct tax matters with a strong focus on business taxation. The topics that will be covered in this course include - inter alia - the interpretation of double taxation conventions, solutions for different types of conflicts, advanced issues involving permanent establishments, taxation of dividends, interest, royalties, capital gains and services under double taxation conventions, tax treaty abuse and anti-abuse provisions including the principal purposes test (PPT) rule, and the Global Anti-Base Erosion (GloBE) rules.

While the course covers a wide range of important topics in the area of international business taxation, it does not aim to be comprehensive. Thus, not every relevant issue and topic will be discussed. Instead, the course aims to provide its students with the necessary theoretical background and legal skills to study these other topics independently or in advanced courses. This course is more about legal thinking, research skills and legal argumentation than about practical or technical application of the law. This also means that many of the cases will be controversial and will not have a single solution.

### Teaching methods

PBL, Lecture(s), Moot Court

### Assessment methods

Moot Court, Written Exam

### Course objectives

- The student is able to demonstrate a systematic understanding of international tax treaty law

## Master International Laws

in the area of business taxation.

- The student has the capacity to identify current issues in the field of international business taxation and provide solutions for the existing challenges, such as solutions for different types of conflicts.
- The student is capable of critical analysis, evaluation and synthesis of existing international tax law problems and new complex ideas.
- The student has the skills to develop sound legal arguments and solutions in complex cases based on own research and knowledge.
- The student is able to assess the strengths and weaknesses of different arguments in complex cases of international business taxation.
- The student can clearly express his/her solutions, arguments and views on international tax matters during high-level discussions.
- The student has the knowledge and learning skills essential for the continuation of his/her Master studies.

## Prerequisites

The course “International Business Taxation” is a compulsory course in all LL.M. tax tracks and the M.Sc. track “Fiscal Economics”. Students are assumed to be familiar with the structure of (their) national tax systems and with the fundamentals of DTCs. Students who have earned an LL.B. in “Fiscaal Recht” or a B.Sc. in “Fiscal Economics” at Maastricht University have followed compulsory courses that cover this prerequisite. Maastricht LL.B. graduates in “European Law School” who took the electives “Concepts of Income and Business Taxation” (TAX3009) and “International and European Tax and Customs Law” (TAX3013) as well as all students coming from abroad will be prepared for this course by following the preceding course “Fundamentals of International Taxation” (TAX4010).

## Recommended reading

In general, the literature needed for the course will be electronically available. A recommendation for printed legal texts will be provided in due time.

TAX4030

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [K. Dziurdz](#)

Keywords:

international business taxation, Double Taxation Conventions, Interpretation, Vienna Convention on the Law of Treaties, Solutions for Tax Treaty Conflicts, Taxation of Different Types of Business Income, Permanent Establishments, Immovable Property, Dividends, Interest, Royalties, Capital Gains, Services, Triangular Cases, Treaty Abuse, Principal Purposes Test (PPT) Rule, Multilateral Instrument, BEPS Actions 1, 6, 7 and 15, Two-Pillar Solution, Global Minimum Taxation, Global Anti-

# 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

Master International Laws

Period 4

5 Feb 2024

5 Apr 2024

[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

## European Corporate Tax

### Full course description

The course “European Corporate Taxation” invites its students to study advanced topics of EU tax law in direct tax matters with a strong focus on business taxation. The topics that will be covered in this course include - inter alia - the different sources of EU law and their interpretation from a tax perspective, outbound and inbound issues of domestic tax law provisions in an EU law context, the application of directives, especially the Parent-Subsidiary Directive, Merger Directive, Interest & Royalties Directive and Anti-Tax Avoidance Directive, anti-abuse provisions, state aid, procedural EU law and fundamental rights.

While the course covers a wide range of important topics in the area of EU law in relation to corporate taxation, it does not aim to be comprehensive. Instead, the course aims to provide students with the necessary theoretical background and legal skills to further develop their knowledge independently or in other advanced courses. This course intends to improve legal thinking, research skills and legal argumentation, and therefore goes beyond a mere practical or technical application of the law. This also means that many of the cases will not have a clear-cut solution.

### Assessment methods

Written Exam and tax debate

### Course objectives

- The student is able to demonstrate a systematic understanding of EU law in the area of corporate taxation.
- The student has the capacity to identify current issues in the field of EU law and provide solutions for the existing challenges, such as solutions for different types of potential infringements of domestic tax law with EU law.

## Master International Laws

- The student is capable of critical analysis, evaluation and synthesis of existing EU law problems and new complex ideas.
- The student has the skills to develop sound legal arguments and solutions in complex cases based on own research and knowledge.
- The student is able to assess the strengths and weaknesses of different arguments in complex cases of EU law applied in the field of corporate taxation.
- The student can clearly express his/her solutions, arguments and views on EU tax law matters during high-level discussions.
- The student has the knowledge and learning skills essential for the continuation of his/her Master studies.

## Prerequisites

The course “European Corporate Taxation” is a compulsory course in the International and European Tax Law LL.M. track. Students are assumed to be familiar with the structure of (their) national tax systems. Students who have earned an LL.B. in “Fiscaal Recht” or a B.Sc. in “Fiscal Economics” at Maastricht University have followed compulsory courses that cover this prerequisite. Maastricht LL.B. graduates in “European Law School” who took the electives “Concepts of Income and Business Taxation” (TAX3009) and “International and European Tax and Customs Law” (TAX3013) as well as all students coming from abroad will be prepared for this course by following the course “Fundamentals of International Taxation” (TAX4010).

## Recommended reading

In general, the literature needed for the course will be electronically available. A recommendation for printed legal texts will be provided in due time.

TAX4031

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [J.J.A.M. Korving](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam

Keywords:

EU law, Interpretation, Fundamental Freedoms, State aid, Fundamental Rights, Dividends, Interest, Royalties, abuse, ATAD, Exit Taxes, EBITDA, Interest Deduction, permanent establishment, Loss compensation, Directive, Procedural Autonomy, principles, relation with tax treaties

Faculty of Law



# Global Environmental Law

## Full course description

The core aim of environmental law is to protect the environment and to find solutions for restoring environmental damage caused by human activities. In 1972, the first United Nations meeting addressing the need to protect the environment was held. This event marked the acknowledgment by the international community of the need to take action to protect the environment. While since then many multilateral environmental treaties were adopted, and some successes can be identified, the global environment is unfortunately under immense pressure, with climate change and the loss of biodiversity as key examples. Law has an important role to play to prevent further deterioration, and to try to ensure a better living environment.

This course focuses on key international environmental law developments, identifies shortcomings but also potential successful pathways. It addresses the interaction among the international, EU, and domestic environmental laws. Given this holistic perspective, the course is titled “Global environmental law”. The course is part of the master track “Law for a Sustainable Europe” and is offered in period 2. In period 4, the course “European Environmental Law” will offer a further deepening of how in EU law a high level of environmental protection is advanced by means of legislation, procedural rights, and litigation.

A mix of tutorials (problem-based learning), knowledge clips and lectures with discussion opportunities. Also, a series of student debates on topical developments will be organised. Please note that further announcements regarding the lectures and tutorials will be made through Canvas.

## Course objectives

The main objectives of this course are that the student:

- acquires knowledge of the main characteristics, concepts and trends of international and global environmental law, and is able to identify the (need for) interaction among the international, regional and domestic environmental laws in order to realize the aims of international environmental treaties;
- is able to analyse how environmental treaties aim to govern towards a better protection of the environment, is able to identify core procedural and substantive obligations, and is able to reflect on how relevant they are for environmental protection;
- has acquired specific knowledge of the development of environmental rights, of how civil society is enabled to use such rights to protect the environment and human health, including the role of the courts to enforce such rights, and is able to reflect on opportunities and limits;
- is able to explain how international law regimes aim to protect the climate system and biodiversity, is able to identify the role national law plays or should play in order to make the international law regimes effective, and is able to reflect on implementation challenges and the role of the courts;
- is able to develop a critical analysis of specific environmental law developments, and use those arguments in debates in order to identify strengths and weaknesses of existing and new concepts in environmental law.

## Prerequisites

Bachelor-level based knowledge of international (and European) law is strongly recommended.

## Recommended reading

Birnie, Boyle and Redgwell's *International Law and the environment*, 4th edition, 2021: several chapters of this book will be used. Students can read the copies in the library and copy part of it, or can decide to buy the book.

Furthermore, various online materials such as articles, book chapters, and blogs will be part of obligatory and recommended reading. Links to these online sources will be provided.

LAW4094

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [M.G.W.M. Peeters](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Final paper, Assignment

Keywords:

Multilateral environmental treaties; International and Global environmental law; Environmental procedural rights; The role of the courts to advance environmental protection; Climate change and Biodiversity

Faculty of Law

## Responsible International Tax Planning, Compliance and Administration

### Full course description

The impact of taxes on society can be very large, both from a financial perspective and a distributive effect. From a financial perspective, taxes (especially in western countries) place a heavy burden on countries' economies. The distributive effect comes from the usual non-proportionality of taxes. That is, taxes often are either progressive (increasing tax rates with higher levels of income) or regressive (decreasing tax rates with higher levels of income), thus distorting net income levels across economic parties.

Many, if not all, taxes affect our everyday lives. However, it is neither desirable nor possible to discuss all different types of taxes within a course. Therefore, this course will focus on those taxes that affect (the economic behavior of) companies. As we will also concentrate our attention to (the somewhat larger) international companies, the focus will thus be on the corporate income tax.

Attention will also be paid to withholding taxes on e.g., interest, dividends, and royalties. In the current era corporate and related taxes also have the attention of states, the EU and OECD and UN. After BEPS states have a lot more tools to challenge the tax planning corporates apply. The question is to what extent there is a balance between taxing rights and taxpayer rights.

Tax planning is a core activity for many corporations operating internationally. Tax is considered a cost by most companies, which should, at least for many tax directors, be managed and (preferably) minimized. The other side of the coin is that tax collection is important in every society, if only to pay for a lot of the provisions provided to the public. Not too long-ago IMF suggested introducing a temporary "Tax for the Rich" to tax wealth individuals and companies that 'benefitted' from the Covid-19 pandemic so that governments can pay the Covid-19 bill. In 2022 the EU agreed on an excess profit tax on energy companies since their profits went sky-high because of the Ukraine war. Minimizing the effective tax rate of companies is, in this respect, not (always) benefitting society and may therefore not benefit that specific company and the others that are part of that society. Paying your "fair share" is a phrase that is commonly used in this respect. Where tax practitioners nowadays have a feeling about the content of this phrase, a clear definition can still not be noticed, nor can clear boundaries be found. Although one could argue that by being compliant to the (tax) law you can be assumed to pay your fair share, there are voices that agree otherwise. But in the current world it appears to be difficult to be compliant since there are many new rules affecting the same situations but with different effects. Also, the recent deviation between UN and OECD demonstrates that the world is getting more divided from a tax perspective instead of being more united which we expected after the 2015 BEPS plans.

Because of developments in the international environment, the phrase 'paying your fair share' is currently under renewed attention. The aspect of paying a "fair share" which is impossible to define, is despite this adopted by individuals and journalists living in societies where multinational enterprises carry out their businesses. Multinationals are more and more requested to disclose their tax (planning) structures, give insight in their tax strategy and, subsequently, their (tax-)contribution to society.

The OECD has issued several deliverables after a process of developing measures to prevent Base Erosion and Profit Shifting ("BEPS"), a process initiated by the G20. The results of the BEPS-project are expected to have an impact on tax (planning) behavior of multinationals. The extent of that impact is dependent on the level of adoption of the results by OECD-member states.

This course will investigate how tax planning affects the taxes borne by economic parties, especially companies. To achieve this goal, this course will investigate a) how (corporate income) taxes affect economic decisions; and b) how tax planning strategies and techniques can be used to influence the effective tax rate and the corporate tax bill. This course will also pay attention to the question whether all the developments of last decade affects taxpayer rights. More and more companies which try to be compliant suffer from double or triple taxation due to the divergence of tax rules and the different opinions on relevant tax topics (e.g., avoidance), even without harmonized systems like within the EU.

As, due to the recent developments, this is no longer an "underground game" being played by a select group of multinationals and their advisors we will add an additional flavor to the course by also addressing the aspect of Fiscal Ethics (in relation to tax planning and paying your "fair share") to this course. But Fiscal Ethics is not just an interest in companies, also countries play a role here. Challenging avoidance (so no evasion) by following a parallel route based on 5 levying criminal charges as some member states do, is a form of blackmailing the company which affects taxpayer rights a lot in a negative way.

## Course Design

This course will not only use standard educational formats like one-way lectures. In addition, it will use interactive formats, like group discussions and papers. To achieve this, the course will be structured around several case descriptions by which tax concepts will be explained. These often real live case descriptions which will be explained in the lectures, will be used as the starting point for each group discussion. Further several societal developments will be discussed during the class which will also return in the groups. This year the grade will consist of the average of three paper gradings. The subject of the papers will be discussed in the plenary session.

## Prerequisites

As this is a masters level course, participants are expected to have knowledge of their domestic (corporate) tax system, their home countries rules regarding international (corporate) tax aspects and important international tax documents, like the OECD model tax convention, the OECD's Transfer Pricing Guidelines, and the OECD (and EU) harmful tax projects. In addition, reasonable knowledge of the various BEPS actions and EU initiatives like ATAD will be helpful.

The perspective of this course will not primarily be on tax law issues themselves, but rather on the application of these issues in a business setting (with a focus on tax planning & tax strategy). This means that the goal of this course is not so much to acquire knowledge, but more to be able to apply required (and acquired) knowledge in an international "tax planning & tax strategy context"; to 'be able to play with the building blocks you received in previous courses. Various concepts can be noticed in the tax systems of many countries. In essence, not of all of these concepts differ that much in the international context. The intention of this course is to learn to use these concepts as building blocks for a group structure. "Conceptual thinking" in more than one way!

## Recommended reading

Legislation / treaties / other materials

- OECD BEPS reports to be found on the OECD website (Note: you may limit your reading to the summaries of each action point, unless a specific task or topic of this course requires you to dig deeper)
- OECD Model Tax Convention 2017
- OECD Transfer Pricing Guidelines, update 2021
- Anything you can find in e.g., newspapers, magazines, or the internet regarding recent (past three to five years) developments in the field of international tax planning and fiscal ethics.

Handbook Tax Planning

For the Tax Planning part of this course no specific book is recommended or required.

Articles /jurisprudence / other materials When relevant, these will be mentioned in the weekly assignments, published on the Student Portal.

While this course may be one of your last courses before many of you will start working in practice (although some of you already are working), we think it to be helpful not to provide you with reading material, other than the suggestions above. In practice you will need to be able to find your sources to come up with a solid opinion about a certain issue.

Master International Laws

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

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

Teaching methods:

PBL, Presentations, Lecture(s)

Assessment methods:

Assignment

Keywords:

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

Faculty of Law

## Europeanisering Sociaal Recht

### Full course description

Binnen de Europese Unie (EU) zijn het arbeidsrecht, het socialezekerheidsrecht en het gezondheidsrecht primair nationale rechtsgebieden. Het is in beginsel aan de lidstaten om, bijvoorbeeld, de regels vast te stellen voor de totstandkoming en beëindiging van een arbeidsovereenkomst, de hoogte en toekenningsvoorwaarden van socialezekerheidsuitkeringen of de voorwaarden waaronder een patiënt een arts aansprakelijk kan stellen voor door medische fouten veroorzaakte schade. Dit betekent evenwel niet dat het EU-recht van geen belang is voor studenten en beoefenaren van het sociaal recht. Integendeel, de EU en het EU-recht spelen een grote, en een steeds grotere, rol op sociaal terrein. Het nationaal sociaal recht is in toenemende mate aan het 'Europeaniseren'. De EU-wetgever (Commissie, Raad, Parlement) heeft op tal van deelreinen van het sociaal recht regelgeving aangenomen die nationale regels harmoniseren of coördineren. De verdragsregels inzake de interne markt leggen belangrijke beperkingen/verplichtingen op die nationale wetgevers, uitvoeringsinstanties en werkgevers dienen te respecteren. Het Hof van Justitie heeft een omvangrijke jurisprudentie ontwikkeld die van groot belang is voor eenieder die zich met het sociaal recht bezig houdt en, derhalve, een centrale plaats inneemt in dit blok "Europeanisering van het sociaal recht".

PUB4027

Period 2

30 Oct 2023

22 Dec 2023

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [A.P. van der Mei](#)

Faculty of Law

# Pensioen

## Full course description

Dit blok heeft betrekking op oudedagsvoorzieningen die als "pensioen" worden aangemerkt. Alvorens de fiscale aspecten onderzocht kunnen worden, zal eerst een verdieping plaatsvinden over de vraag wat onder pensioen verstaan wordt en hoe de niet-fiscale regels voor dit fenomeen in elkaar steken. Deze blijken over uiteenlopende rechtsgebieden te zijn verspreid.

Ook wat het belastingrecht betreft, gaat het om een materie die in meer dan één wet aan de orde komt. In het blok komen zowel de loon- en inkomstenbelasting aan bod alsook de Europese en internationale aspecten. De consequenties van pensioenverplichtingen voor de winstbepaling van ondernemingen komen zijdelings aan bod. Het blok heeft betrekking op de positie van natuurlijke personen die niet ondernemer zijn en de rol van de pensioenuitvoerder daarbij. Gedurende het gehele blok worden actuele ontwikkelingen continue meegenomen.

Elke taak omvat een onderwerp uit de pensioenmaterie. De opgedane kennis kan vervolgens worden aangewend in de volgende taken. De eerste vier bijeenkomsten omvatten het algemene pensioendomein met aandacht voor rol van de werkgever, de pensioenuitvoerder en de pensioendeelnemer. Daarnaast wordt een koppeling gelegd tussen volksverzekeringen enerzijds en aanvullende pensioenen anderzijds.

In de tweede helft van het blok zullen specifieke thema's opgepakt worden waaronder de echtscheidingsperikelen rondom pensioen en (internationale) waardeoverdracht. Aparte aandacht wordt besteed aan de internationale en Europeesrechtelijke aspecten van pensioen en de implicaties van richtlijnen zoals de IORP-richtlijn en de Mobiliteitsrichtlijn. Daarnaast staat het OESO-modelverdrag centraal en aanverwante bilaterale verdragen ter voorkoming van dubbele belasting. Hierdoor kan ingegaan worden op de consequenties van zowel pensioenopbouw als het genieten van pensioenuitkeringen voor de mobiele werknemer en geëmigreerde gepensioneerde.

## Course objectives

Na afronding van het blok heb je kennis en inzicht verworven op het gebied van de pensioenen. Je hebt daarbij leren werken met zowel civiele als fiscale wetgeving, en je bent je ervan bewust geworden dat deze verschillende soorten wetgeving onlosmakelijk met elkaar verbonden zijn. Je bent in staat de consequenties van een pensioenovereenkomst te toetsen en te beoordelen, heb je inzicht in de governance van een pensioenfondsbestuur, ben je op de hoogte van de basisvoorzieningen in Nederland, beheers je het civiele toetsingskader van een werknemerspensioen en beheers je de volledige fiscale regelgeving omtrent de pensioenregeling. Tevens ben je in staat de civiele en fiscale consequenties te geven ingeval een huwelijk eindigt in een scheiding. Wat (internationale) waardeoverdracht van pensioen betreft, ben je op de hoogte van de civiele en fiscale regelgeving en kun je deze toepassen. Op internationaal en Europeesrechtelijk terrein ben je in staat het pensioen en pensioenuitvoerders te kwalificeren alsmede de consequenties aan te geven voor de mobiele werknemer en gepensioneerde, met inachtneming van regelgeving en jurisprudentie.

## Recommended reading

- Reader Pensioen (wetgeving & verdragen 2024), Printing-on-demand via Bureau Onderwijs
- Belastingwetgeving, meest recente versie, op toetsdatum dient u te beschikken over de

Master International Laws

wettekst 2024

- A.H.H. Bollen-Vandenboorn (red.), Pensioen en de belangrijkste toekomstvoorzieningen, SDU 2024, 15e druk

TAX4004

Period 4

5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinator:

- [A.H.H. Bollen](#)

Teaching methods:

Lecture(s), Paper(s), PBL, Presentation(s)

Assessment methods:

Final paper, Presentation, Written exam

Keywords:

Pensioen, werknemer/deelnemer, AOW, pensioenovereenkomst, pensioenfondsen, Europese pensioenrichtlijnen, Governance, civiele regelgeving, fiscale aspecten, Witteveen kader, echtscheiding en pensioendeling, waardeoverdracht, emigratie, verdragstoepassing, Europeesrechtelijke aspecten

Faculty of Law

## Personen- en Familierecht

### Full course description

In het blok relatievermogensrecht en erfrecht staat een aantal belangrijke thema's van het Nederlandse Personen- en Familierecht centraal.

Gelet op de omvang van het Personen- en Familierecht en Erfrecht is het noodzakelijk om een selectie te maken uit de te behandelen onderwerpen. Daarom ligt in dit blok het accent op een verdieping van reeds in de bachelorfase van de studie behandelde leerstukken (waarvan kennis aanwezig wordt verondersteld).

Het blok bestaat uit twee delen. In het eerste deel, vier bijeenkomsten, staat het relatievermogensrecht centraal, en in het tweede deel, drie bijeenkomsten, staat het erfrecht centraal.

In het blok wordt aan de hand van een doorlopende casus door studenten en tutores het relatievermogensrecht en erfrecht toegepast. De unieke samenstelling van het onderwijsteam, dat bestaat uit drie docenten, ook werkzaam in het notariaat en de advocatuur zorgen voor een dynamische aanpak van de leerstof.

## Course objectives

Aan het einde van het blok is de student in staat om zelfstandig:

De bronnen van het relatievermogensrecht en erfrecht, namelijk wetgeving, jurisprudentie en literatuur, te bestuderen en daarbij verworven kennis en inzicht toe te passen;

Kritisch te reflecteren op onderdelen van deze rechtsgebieden;

Discussie te voeren en een oordeel te vormen over actuele thema's in het relatievermogensrecht en erfrecht.

## Recommended reading

De aspecten die in het blok aan het bod komen kunnen bestudeerd worden aan de hand van, of in elk geval op het niveau van:

Asser/de Boer, Personen- en Familierecht, Kluwer, laatste druk;

Handboek huwelijksvermogensrecht, achtste druk, mr. C.A. Kraan, mr. S.H. Heijning, Boom Masterreeks.

PRI4015

Period 1

4 Sep 2023

27 Oct 2023

[Print course description](#)

ECTS credits:

6.0

Keywords:

Relatievormen, titel 6 BW, (beperkte) gemeenschap van goederen, huwelijkse voorwaarden, koude uitsluiting, verrekenbedingen, vermogensrechtelijke gevolgen ontbinding huwelijk, internationaal relatievermogensrecht, saisine, erfopvolging bij versterf, wettelijke verdeling, wilsrechten, testament, legitieme portie, executele, bewind, vereffening internationaal erfrecht, Europese Erfrechtverordening.

## Master internship International Laws

Faculty of Law

## Master's internship International Laws

LAW4585

Year

1 Sep 2023

31 Aug 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English



Master International Laws

Coordinators:

- [K.G.M. Mertens](#)
- [C.A.E. Franssen](#)

Teaching methods:

PBL

Assessment methods:

Written exam

Thesis

## **Master thesis International Laws**

Faculty of Law

## **Master thesis International Laws**

### **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.

LAW4080

Year

1 Sep 2023

Master International Laws

31 Aug 2024

[Print course description](#)

ECTS credits:

12.0

Instruction language:

English

Coordinator:

- [C.N.M.Y. Cauffman](#)

Teaching methods:

PBL

Assessment methods:

Written exam