

Compulsory courses

Master International and European Tax Law

Master International and European Tax Law: Specialisation Customs and International Supply Chain Taxation, compulsory courses

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) 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) 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

- [M.D. Prévost](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam, Final paper

Keywords:

International trade law; WTO

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;

Master International and European Tax Law (Specialisation Customs and International Supply Chain Taxation)

- 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

[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

Master International and European Tax Law (Specialisation Customs and International Supply Chain Taxation)
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:

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

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 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

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

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Faculty of Law

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 incurrence 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;

Master International and European Tax Law (Specialisation Customs and International Supply Chain Taxation)

- 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

Master International and European Tax Law (Specialisation Customs and International Supply Chain Taxation) 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](#)

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

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

Moot Court, Written Exam

Course objectives

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

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-Base Erosion (GloBE) Rules

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.

Master International and European Tax Law (Specialisation Customs and International Supply Chain Taxation)
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

Master International and European Tax Law (Specialisation Customs and International Supply Chain Taxation)
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.

TAX4019

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;

Elective courses

Master International and European Tax Law electives

Faculty of Law

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),

Master International and European Tax Law (Specialisation Customs and International Supply Chain Taxation)

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

Internships

Master internship International and European Tax Law

Faculty of Law

Master Internship International and European Tax Law

TAX4023

Year

1 Sep 2023

31 Aug 2024

[Print course description](#)

ECTS credits:

6.0

Coordinators:

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

Thesis

Master thesis International and European Tax Law

Faculty of Law

Master thesis international and European tax law

Course objectives

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

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

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

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

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

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

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

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

TAX4055

Year

1 Sep 2023

31 Aug 2024

[Print course description](#)

ECTS credits:

12.0

Instruction language:

English

Coordinator:

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

Teaching methods:

PBL

Assessment methods:

Written exam