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Compulsory courses

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

### **Master International and European Tax Law: Tax and Technology, compulsory courses**

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;

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

- 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

[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

## **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.

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;

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

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:

# Computational Science of Taxation

## Full course description

The aim of Computational Science of Taxation is that students learn to think interdisciplinary between tax and technology. Computational science is a multidisciplinary field and it aims to understand complex systems by developing computational models and simulations. Computational taxation is to tax law what bioinformatics is to medicine and econometrics and business analytics are to economics. The focus question of this course is how computational models and methods may help to understand and improve the tax domain and complexity in taxation?

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

## Course objectives

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

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

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

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

## Prerequisites

None

## Recommended reading

Will be announced in Student Portal.

TAX4026

Period 4



5 Feb 2024

5 Apr 2024

[Print course description](#)

ECTS credits:

6.0

Coordinator:

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

Teaching methods:

Lecture(s), PBL

Assessment methods:

Assignment, Written exam

Keywords:

tax, technology, programming, computational social science, data science, artificial intelligence

Faculty of Law

## Tax and Technology II

### Full course description

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

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

The following topics will be discussed in this course:

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

## Course objectives

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

## Prerequisites

None

## Recommended reading

To be announced

TAX4029

Period 5

15 Apr 2024

14 Jun 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

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

Keywords:

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

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

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 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-Base Erosion (GloBE) Rules

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.

- 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

Master International and European Tax Law (Specialisation Tax and Technology) NIEUW  
compensation, Directive, Procedural Autonomy, principles, relation with tax treaties  
Elective courses

## **Master Int and Europ 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)*, 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

## 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 fraud leges 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



# 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

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

## Cross-border Taxation of Human Capital

### Full course description

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

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

Special cases:

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

6. Pension;
7. Students.

## Course objectives

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

## Prerequisites

International and EU tax law

## Recommended reading

Most important literature:

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

TAX4009

Period 4

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

## **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

## 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

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

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;
- 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

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

## 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?

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

27 Oct 2023

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [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

## 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

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:

- 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 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

## 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;

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

- 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

## Europeanising 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 deelterreinen 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

## 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.

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:

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

English

Coordinator:

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

Teaching methods:

PBL

Assessment methods:

Written exam