European Value Added Tax

Faculty of Law

TAX4005

Period 1:
1 Sep 2025 **24 Oct 2025**

Credits:
6.0

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, btw, European Law.

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.

The following instructions are directed to Dutch students from Tilburg University and VU Amsterdam involved in the specialisation 'Accent Indirect Tax'.

Studenten aan Tilburg University en de Vrije Universiteit Amsterdam met interesse in om dit vak toe te voegen aan hun curriculum, dienen zich online te registreren voor het [Accent Indirect Tax](). Vervolgens zal de coördinator contact met je opnemen om jouw registratie aan Maastricht University en het vak European Value Added Tax af te ronden.

Course objectives

The course aims to familiarize its participants with the European VAT system, taking EU law as the focal point. The basis of the course consists of the VAT legislation – most importantly, the VAT Directive (2006/112/EC). As important as the VAT legislation is the VAT case law of the European Court of Justice (CJEU), which by now consists of over 1.200 rulings. Understanding the value added tax from a European point of view is necessary for understanding the national legislation of the Member States. After completing the course, the participants should:

- understand the legal nature, characteristics, backgrounds, and systematics of the EU VAT system;
- be able to solve real-life cases from a theoretical and practical point of view;
- be able to give - in English - an informed opinion on the case law relevant to the various topics discussed;
- be able to creatively and critically deal with the topics covered by this course, be able to show the points of failure of existing legislation (and/or CJEU case law) and to offer solutions to resolve these issues;
- be able to interpret the national VAT legislation in the context of the EU VAT Directive;
- be able to identify and explain the similarities and differences between European VAT rules and national VAT rules as well as differences in the VAT rules of the various Member States;
- know the commonly used English terminology used in the field of VAT; and
- understand what kind of behaviour is expected from taxpayers and tax authorities in the course of taxation under an indirect, neutral tax as EU VAT.

Prerequisites

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

Recommended reading

- Ad van Doesum, Herman van Kesteren, Gert-Jan van Norden and Frank Nellen (2nd edition), 'Fundamentals of EU VAT Law', Kluwer Law International, 2020

- Ad van Doesum and Frank Nellen, VAT in a Day, Kappert, Deventer, 2017 (3nd edition; also available as e-book)

Fundamentals of International Taxation

Faculty of Law

TAX4010

Period 1:
1 Sep 2025 **24 Oct 2025**

Credits:
6.0

Coordinator:
K. Dziurdz

Teaching methods:
PBL, Lecture(s)

Assessment methods:
Written exam

Keywords:
International Taxation, Tax Treaties, OECD Model Tax Convention, UN Model Tax Convention, Residence, Permanent Establishment, Double Taxation

Full course description

Curious about how income tax rules apply across borders? This course provides you with a solid foundation in international tax law and prepares you for more advanced topics in the LL.M. in International and European Tax Law.

You will explore the key concepts and legal instruments that shape this field, with a particular focus on tax treaties. You begin by looking at the justifications for cross-border taxation and the need for tax treaties. From there, you will dive into core treaty concepts such as residency, permanent establishment, and source versus residence taxation. You will assess how domestic rules and tax treaties interact, when a taxpayer is entitled to treaty benefits, and how treaty provisions affect taxing rights.

As the course progresses, you will also examine how tax treaties and domestic legal systems deal with juridical and economic double taxation, learning the main methods to relieve such taxation and the policy principles behind them.

By the end of the course, you will have the essential tools to navigate this complex field, with a particular focus on the OECD and UN Model Tax Conventions.

Course objectives

By the end of the course, you should be able to:

- Understand and explain the foundational principles of international taxation.
- Evaluate policy arguments for and against the conclusion of tax treaties.
- Analyse the interaction between domestic law and tax treaty law.
- Apply rules on treaty entitlement and tax nexus to practical scenarios.
- Identify and explain the different methods to relieve double taxation.
- Use your knowledge independently to assess cross-border tax situations.

Prerequisites

None

Recommended reading

NA

International Trade Law

Faculty of Law

IER4002

Period 2:
27 Oct 2025 **19 Dec 2025**

Credits:
6.0

Coordinator:
M.D. Prévost

Teaching methods:
PBL

Assessment methods:
Written exam, Assignment

Keywords:
International trade law, WTO

Full course description

Whether you are interested in climate policy, food safety or de-risking global value chains, understanding the law of the World Trade Organization (WTO) is essential to navigating today's interconnected and contested global economy. This course offers a deep dive into the legal and institutional framework of the WTO, the cornerstone of global economic governance.
As a compulsory course in the GAL International Trade and Investment Law track, it provides a rigorous grounding in the core institutional arrangements, rules and exceptions of the WTO system. You will examine how trade rules are made, how disputes between states are resolved (or left unresolved), and how the system balances open markets with non-economic values like environmental protection and national security.

Topics include:

- The evolution, structure, and functions of the WTO in the context of the challenges faced by global economic governance;
- The WTO dispute settlement mechanism, including its current crisis and implications for the prospects for peaceful resolution of trade conflicts;
- The legal obligations of non-discrimination: the most-favoured-nation and national treatment rules;
- Market access disciplines on tariffs and non-tariff barriers to trade; and

- General exceptions and security exceptions: when trade rules yield to public policy concerns.

Learning is grounded in realistic trade scenarios and legal problem-solving, supported by interactive lectures and engaging tutorial discussions. Expert guest lectures from trade practitioners provide insights into current issues. Students may also take part in an optional study trip to the WTO and other institutions in Geneva (January 2026), offering a first-hand look at international trade practice in action.

This course equips future lawyers, policymakers, and scholars with the tools to critically assess and engage with the legal foundations—and challenges—of the global trading system.

Teaching methods:
Lectures, Tutorial discussions, and Assignments

Assessment methods:
- Assignments
- Written exam

Course objectives

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

Prerequisites

Pre-requisites:
NA

Recommended prior knowledge:

It is recommended that students have followed a previous course in international law or European law and therefore such basic knowledge will be presumed.

Recommended reading

Mandatory reading:

The textbook used in this course is Van den Bossche, P. & Zdouc W., *The Law and Policy of the World Trade Organization,* 5th Edition (Cambridge University Press, 2021) (e-book available via the University Library).

Additional mandatory reading will be made known on Canvas, where appropriate.

Recommended reading:

It is convenient for students to have a copy of the compilation: *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 a printout of these texts.

Additional recommended reading will be made known on Canvas, where appropriate.

International Business Taxation

Faculty of Law

TAX4030

Period 2:

27 Oct 2025 **19 Dec 2025**

Credits:

6.0

Coordinator:

K. Dziurdz

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Presentation

Keywords:

Treaty Interpretation, Triangular Cases, Hybrid Partnerships, Attribution of Profits, Dividends, Capital Gains, Interest, Royalties, Services, Beneficial Owner, Tax Treaty Abuse, BEPS, Principal Purposes Test (PPT), Global Minimum Taxation (GloBE)

Full course description

This course gives you the opportunity to explore advanced issues in international tax law with a focus on business taxation. Building on the fundamentals that you learned in earlier studies, you will delve into real-world challenges involving tax treaties.

You will investigate how tax treaties are interpreted, how conflicts between jurisdictions arise and are resolved, and how complex cross-border scenarios are handled in practice. Key topics include the role of the OECD Commentary, interpretation of undefined treaty terms, qualification conflicts, triangular cases, hybrid partnerships, attribution of profits to permanent establishments, taxation of passive income (dividends, interest, and royalties), taxation of services, and beneficial ownership. You'll also explore tax treaty abuse, the impact of the Base Erosion and Profit Shifting (BEPS) Project on tax treaty law, anti-abuse measures like the Principal Purposes Test (PPT), and the OECD's Global Anti-Base Erosion (GloBE) rules.

Rather than offering black-and-white answers, this course teaches you how to think critically and argue convincingly in controversial cases. You will practise identifying legal issues, constructing arguments, researching applicable laws, and defending your views during tax debates. This is exactly the kind of legal reasoning you will need as a taxpayer, tax advisor, policymaker, researcher or judge in international tax.

Course objectives

By the end of this course, you should have:

- A systematic understanding of international tax (treaty) law, including key developments such as the global minimum taxation initiative.
- The ability to identify, analyse and solve complex cases and legal issues in the field of international business taxation.
- Strong skills in developing, assessing and defending legal arguments through independent research in international sources.
- The capacity to evaluate conflicting viewpoints and evaluate the strengths and weaknesses of legal reasoning in complex cases.
- Confidence in arguing and defending your position with clarity during high-level peer debates and discussions on international tax law.

Prerequisites

None

Recommended prior knowledge

You are expected to be familiar with the structure of domestic income tax systems and the basics of tax treaties. If you completed “Fundamentals of International Taxation” (TAX4010), or hold a bachelor’s degree in “Fiscaal Recht” or “Fiscal Economics” from Maastricht University, you will have covered the necessary foundation.

Recommended reading

NA

Transfer Pricing

Faculty of Law

TAX4020

Period 4:

2 Feb 2026 **2 Apr 2026**

Credits:

6.0

Coordinator:

L.T.M. Hautvast

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam

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

Customs Law

Faculty of Law

TAX4027

Period 4:
2 Feb 2026 **2 Apr 2026**

Credits:
6.0

Coordinator:
E.M. van Doornik

Teaching methods:
PBL, Lecture(s), Assignment(s)

Assessment methods:
Written exam

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

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:

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

Prerequisites

None

Recommended prior knowledge:

Basic tax law concepts and principles

Recommended reading

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

Responsible International Tax Planning, Compliance and Administration

Faculty of Law

TAX4019

Period 5:
13 Apr 2026 **12 Jun 2026**

Credits:
6.0

Coordinator:
H.T.P.M. van den Hurk

Teaching methods:
PBL, Lecture(s), Presentation(s)

Assessment methods:
Assignment

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

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 ague otherwise. But in the current world it appears to be difficult to 4 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.

International Supply Chain Taxation

Faculty of Law

TAX4028

Period 5:
13 Apr 2026 **12 Jun 2026**

Credits:
6.0

Coordinator:
F.J.G. Nellen

Teaching methods:
PBL, Lecture(s), Assignment(s)

Assessment methods:
Written exam, Assignment

Keywords:
Anti-Dumping Duties, Customs Law, Deforestation, CBAM, Excises, Economic Sanctioning, VAT on Importation, Trade Defence, Tax Ethics

Full course description

Global trade isn't just about moving goods – it's about navigating a complex web of taxes, rules, and responsibilities. In this course, you'll step into the world of international trade and explore how governments use both taxes and regulations to shape what crosses their borders.

What makes this course unique is its focus on the full journey of a product – from producer to importer to consumer. Along the way, you'll uncover the many layers of law that apply to global supply chains, including customs rules, VAT on importation, anti-dumping duties, and newer environmental measures like the Carbon Border Adjustment Mechanism (CBAM) and anti-deforestation laws.

You'll look at how these systems work together (or clash), and how they're influenced by politics, technology, and sustainability goals. Real-life case studies will help you connect the dots and develop the skills to tackle complex trade scenarios with confidence.
The course is interactive, hands-on, and taught by experienced professionals who bring both academic insight and practical knowledge. By the end, you'll have a strong grasp of how taxation shapes global trade – and how you can make sense of it all.

Course objectives

By the end of the course, you should be able to:

- Understand how global events and (geo)political decisions impact taxation in international supply chains.
- Use key tax instruments – like VAT, customs duties, excises, and CBAM – in the context of international trade.
- Explain how trade rules and customs procedures affect the movement of goods across borders.
- Explore how technology and tax ethics are changing the way governments and businesses manage trade and taxation.
- Recognise the growing role of environmental and non-fiscal measures in shaping global trade.
- Solve real-world trade and tax problems with a mix of legal knowledge and practical thinking.

Prerequisites

In order to follow this course, you must have followed “Customs Law” (TAX4027) and “EU Value Added Tax” (TAX4005).

Recommended reading

Mandatory reading:

TBD

Recommended reading:

N/A

Master Thesis International and European Tax Law

Faculty of Law

TAX4057

Year:

1 Sep 2025 **31 Aug 2026**

Credits:

12.0

Coordinator:

Teaching methods:

Assessment methods:

Keywords:

Full course description

Course objectives

Recommended reading