

## Admission requirements

On this page, you will find important details of the application process (such as deadlines, admission requirements, required documents and application assessment) for the master's programme in International and European Tax Law - Specialisation Customs and International Supply Chain Taxation for the *academic year 2024-2025*.

## Important deadlines for this study programme

*The master's programme in International and European Tax Law – specialisation Customs and International Supply Chain Taxation starts in September.*

*The deadlines below are applicable for applying for a start in September 2024.*

When you want to apply or are applying for this study programme, it is important that you inform yourself of the deadlines that you need to meet. The important deadlines when applying for this study programme are provided in the table below.

**Note:** if you are viewing this webpage on your phone, we recommend that you use landscape mode.

Date	What you need to know about this date
1 October 2023	Studielink is open for applications for the academic year 2024-2025
Up to and including 1 May 2024, 23:59 CET	Deadline for completing the entire application process for <b>non-EU/EEA</b> applicants (these applicants require a <a href="#">visa or residence permit</a> )
Up to and including 1 June 2024, 23:59 CET	Deadline for completing the entire application process for applicants from the EU/EEA or Switzerland

## General requirements: previous education

The admission requirements for academic year 2024/25 for the master's programme International and European Tax Law - specialisation Customs and International Supply Chain Taxation depend on your previous education. Please check below which requirements apply to you.

## Graduates from selected relevant university bachelor's programmes

You qualify for admission to the master's programme in International and European Tax Law if you have a **Dutch or non-Dutch research university bachelor's degree in Tax Law or Fiscal Economics** (provided that this bachelor's degree includes 12 ECTS of tax law courses, including income and business taxation).

If you have obtained a bachelor's degree in **European Law School at Maastricht University**, you qualify for admission if you have successfully completed the courses "Concepts of Income and Business Taxation" (TAX3009) and "International and European Tax and Customs Law" (TAX3013).

## Graduates from other relevant university bachelor's programmes

If you have **another Dutch or non-Dutch bachelor's degree from a research university** (for example, in economics, business administration or accounting), you qualify for admission to the master's programme in International and European Tax Law in two specific case:

if you have successfully passed courses or exams in tax law at a recognised higher education institution

OR

if you have become a member of a recognised institution of tax professionals, by passing comparable courses or exams.

In both of these cases the courses or exams that you took should have offered you the required **fundamental (academic) knowledge in tax law** to build upon during the master's programme. This is generally the case if you have successfully passed courses or exams in tax law, equivalent to at least 12 credits. Note: these courses or exams must have included income and corporate taxation. 12 credits (ECTS) are equivalent to a study load of approximately 336 hours (lectures and self-study). A thesis, essay or internship does not count towards the required tax courses and credits, neither does practical (work) experience.

## Pre-master's programme in (Tax) Law

Do you want to entry the master's programme International and European Tax Law in the 2025-2026 academic year and does your bachelor's degree not qualify you for direct admission? Then you can apply for the pre-master's programme in Law or the Dutch pre-master's programme in Tax Law. These are preparation programmes for students with a university of applied sciences (hbo) or research university bachelor's degree who want to pursue a university master's degree at the UM Faculty of Law but are not eligible for direct admission to our English-taught programmes (pre-master Law) or our Tax Law programmes (pre-master Fiscaal Recht).

- [Read more about the pre-master Law](#)
- [Read more about the pre-master Fiscaal Recht](#)

## Information regarding *civiel effect* and NOB

In the Netherlands, it is important to distinguish between *civiel effect*, that is, whether you should be able to gain admission to the bar in the Netherlands, and professional organisations like the Nederlandse Orde van Belastingadviseurs (NOB), that is, whether you should be able to join the Dutch Association of Tax Advisers or a similar organisation.

To become a member of the Nederlandse Orde van Belastingadviseurs (NOB), you must have obtained at least 52 credits for courses relating to tax law, out of which at least 30 credits must have been obtained during your master's studies. In addition to this, you must have obtained at least 9 credits for business economics courses and 9 credits for private law courses. You can also consult [the website of the NOB](#). Our master's programme in International and European Tax Law (all specialisations) is designed in a way that you will be able to fulfill these requirements if you have obtained a bachelor degree in Fiscaal Recht or Fiscal Economics at Maastricht University.

Is *civiel effect* and/or NOB membership important for you? If yes, please be advised that even if you qualify for direct admission to the master's programme in International and European Tax Law, this does not mean that you qualify for *civiel effect* and/or NOB after graduating from the programme. Rather, whether you qualify for one or both of these depends on your previous

education. You can find some combinations in the overview below (please note that this overview focuses on the programmes offered at Maastricht University):

	<b><i>civiel effect</i> (the graduate should be able to gain admission to the bar in the Netherlands)</b>	<b>NOB (the graduate should be able to join the Dutch Association of Tax Advisers)</b>
Bachelor's degree <b>Fiscaal Recht</b> at UM + master's degree IETL (all specialisations)	yes	yes
Bachelor's degree <b>Fiscal Economics</b> at UM + master's degree IETL (all specialisations)	no*	yes
Bachelor's degree <b>European Law School</b> at UM with at least <b>12 ECTS of tax law courses</b> + master's degree IETL (all specialisations)	no*	no
Bachelor's degree <b>Rechtsgeleerdheid</b> at UM with at least <b>12 ECTS of tax law courses</b> + master's degree IETL (all specialisations)	yes	no
<b>Dutch entrance examination Fiscaal Recht</b> at UM + master's degree IETL (all specialisations)	no*	yes
<b>English pre-master Law</b> at UM + master's degree IETL (all specialisations)	no*	no
<b>Bachelor degree</b> at UM (except for those mentioned above) with at least <b>12 ECTS of tax law courses</b> + master's degree IETL (all specialisations)	no*	no**)

\*) Unless the graduate possesses an (additional) bachelor's degree in Rechtsgeleerdheid at UM.

\*\*) Unless the graduate possesses an (additional) bachelor's degree of a research university involving a sufficient number in courses to reach, together with the master's programme, the required number of credits for courses relating to tax law (including wage and income tax, corporation tax and international tax law) as well as 9 credits for business economics courses (including the interpretation of financial statements and business records) and 9 credits for private law courses (including property law, the law of obligations and business law).

## Additional requirements

### Language requirements for English-language master programmes

As English is the language of instruction in this study programme, it is essential that your English language skills are good enough for you to undertake intensive and challenging academic courses that are taught and examined in English.

**Answer the questions below to find out if you meet the language requirements.**

Do you hold a bachelor's or master's degree in which English was the sole language of instruction?

YesNoUndo

## Applicants who received their previous education in a non-EU/EEA country (handling fee)

Applicants applying for this study programme who received their previous education in a non-EU/EEA country will have to pay a handling fee. More information on this handling fee and how to arrange this payment can be found on the [Handling fee page](#).

## Documents required for application process

During the application process for this study programme, you will need to complete a number of tasks for which you will often have to upload documents. The list below gives you an insight into what documents you will (and might) need to prepare.

### Required documents for all applicants to this study programme

#### **A recent portrait picture**

*This picture must satisfy certain [requirements](#).*

#### **A copy of your valid passport or your EU/EEA identity card**

*Make a copy of the page with your personal details. Save this copy as 'passport copy' and not as 'passport picture'.*

#### **A copy of your most recent certified grades transcript and a copy of your certified diploma if you have obtained it.**

*If you have not graduated yet, you can upload your official grades transcript from your bachelor's programme*

- **Letter of motivation**

*All candidates must write a well-prepared and structured letter of motivation for this specific master's programme. The letter should explain your motivation for choosing this specific master's programme. It should also include an overview of what you intend to learn and how this programme fits into your future professional plans. In addition, we recommend including an explanation on why you believe that you meet the requirements for direct admission to the master's programme (for example, by indicating the tax law courses equivalent to at least 12 credits/336 hours (lectures and self-study)). The letter must be dated and addressed to the Board of Admissions of the Faculty of Law.*

- **Documents that demonstrate your proficiency in English**

*Answer the questions concerning language requirements under 'Language requirements for English-language master programmes' on this webpage to find out if you need to provide additional documentation. The outcome of your answers will indicate which documents you can use to prove your proficiency.*

**Please note:** all documents must be in **Dutch, English or German**.

## How do we assess your application?

When you want to apply or are applying to this study programme, it is useful to know how we assess your application. You can find more information about this in this section.

For this master's programme selection takes place on the basis of your quality and suitability. For this, your motivation and your academic experience, in particular in the area of tax law, are important.

Note: only complete applications will be assessed. We therefore recommend that you adhere to the deadlines provided in the table under 'Important deadlines for this study programme' on this page. We strive to assess your application and communicate the result to you within three to four weeks.