



English
Language



Full Time
Format



September
Start date



Maastricht
Location

Master

International and European Tax Law: Customs and International Supply Chain Taxation

Do you have an international mindset, and are you interested in global trade and taxation? If so, this programme is perfect for you. It is designed from the perspective of the global supply chain, and the businesses and authorities that operate within it.

[Download brochure](#)

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 2025-2026*.

Important deadlines for application

The master's programme in International and European Tax Law starts in September.

The deadlines below are applicable for applicants who want to start their studies in September 2025.

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 2024	Studielink is open for applications for the academic year 2025-2026
1 May 2025, 23:59 CET	Deadline for completing the entire application process for non-EU/EEA applicants (these applicants require a visa or residence permit)
1 June 2025, 23:59 CET	Deadline for completing the entire application process for applicants from the EU/EEA or Switzerland

Are you a non-EU citizen requiring a visa/residence permit for study?

Please note that Maastricht University can **only** formally apply for your visa/residence permit if you have met all admission and enrolment requirements.

This means you have to have completed all admission and enrolment tasks in the MyApplication portal (except the tasks 'Arrange visa / legal residence' and 'Send certified copy of diploma') before we can send your application to the IND (Dutch Immigration and Naturalisation Service).

We have to send the application to the IND **before 1 July if you are starting your studies in September**. Please note: A few pre-master's and master's programmes offer a start in February. If you are applying to start your studies in February, we have to send the application to the IND before 1 December. You can find out if your study programme offers a start in February on the admission

requirements web page of that programme ([pre-master's](#), [master's](#)).

Therefore, we **strongly recommend** that you reconsider applying for this study programme if you are not sure that you will meet the following requirements before 1 July/1 December (if applicable in your situation):

- ⦿ Having remedied all subject and/or language deficiencies (if applicable)
- ⦿ Having qualified for admission to your study programme, including being selected ([if applicable to your study programme](#)) AND
- ⦿ Having paid the tuition fee for your study programme

General requirements: previous education

The admission requirements for academic year 2025/26 for the master's programme in International and European Tax Law depend on your previous education. Please check below which requirements apply to you.

Students from Maastricht University

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You qualify for admission to the master's programme in International and European Tax Law if you have a UM bachelor's degree in:

- ⦿ **Fiscaal Recht**
- ⦿ **European Law School**, provided that you have successfully completed the courses "Concepts of Income and Business Taxation" (TAX3009) and "International and European Tax and Customs Law" (TAX3013).

You may also qualify for admission:

- ⦿ if you have successfully completed the **pre-master Law** at UM, provided that the additional substantive requirements for admission to the master's programme in International and European Tax Law have been met;
- ⦿ if you have successfully completed the **pre-master Fiscaal Recht** at UM, provided that the additional substantive

requirements for admission to the master's programme in International and European Tax Law have been met.

Important: the above provides an indication as to whether you qualify for admission, not a guarantee.

Students from a different educational institution

The Board of Admissions may establish that you qualify for admission if one of the following situations applies to you:

- ⦿ If you have a **Bachelor's degree in Tax Law or Fiscal Economics** from a Dutch or non-Dutch university.*
- ⦿ If you have **another academic Dutch or non-Dutch bachelor's degree** (for example, in economics, business administration or accounting), and have successfully passed a sufficient number of courses or exams in tax law, including income and corporate taxation, **at a recognised institution of higher education**.*
- ⦿ If you have **another academic Dutch or non-Dutch bachelor's degree** (for example, in economics, business administration or accounting), and have successfully passed a sufficient number of courses or exams in tax law, including income and corporate taxation, **at a recognised institution of tax professionals** as part of your membership with the relevant institution.*
- ⦿ If you successfully completed a **pre-master Fiscaal Recht** at another Dutch university.
- ⦿ If you have successfully passed the **entrance examination** for the master's Fiscaal Recht (note: as of the academic year 2024-2025 the entrance examination is no longer provided; if the entrance examination was successfully passed in the spring of 2024, this qualifies you for admission for the academic year 2024-2025 and 2025-2026).

**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.

You can provide us with information and proof that you fulfil the mentioned conditions by filling in the 'Tax law credits'-form provided in the task 'Upload motivation letter and tax law credits form' in the MyApplication portal.

Are you unsure whether you qualify for admission? Then we recommend that you apply via Studielink and complete your tasks in the MyApplication portal, so that the Board of Admissions can assess your application.

Important: the above provides an indication as to whether you qualify for admission, not a guarantee.

Pre-master's programme in Fiscaal Recht

Do you want to enter the master's programme in International and European Tax Law, do you have a Dutch background and does your bachelor's degree not qualify you for admission? Then you can apply for the **Dutch** pre-master's programme in Fiscaal Recht. This is a preparatory programme for students with a university of applied sciences (HBO) or research university bachelor's degree who want to pursue the master's programme in International and European Tax Law or Fiscaal Recht at the UM Faculty of Law but do not qualify for admission to these tax law programmes.

➤ [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 sufficient command of Dutch. 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's degree in Fiscaal Recht at Maastricht University. Otherwise, if you do not (yet) have sufficient command of Dutch or if you do not have the required number of credits, you might have to follow (part of) an English compensatory programme, depending on your work experience and previous education. The NOB offers three compensatory programmes in English: customs, tax technology, and transfer pricing. You can also consult [the website of the NOB](#) for more information about the English compensatory programmes.

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; requirements for NOB membership may be subject to change):

	<i>civiel effect</i> (the graduate should be able to gain admission to the bar in the Netherlands)	NOB (the graduate should be able to join the Dutch Association of Tax Advisers)
Bachelor's degree Fiscaal Recht at UM + master's degree IETL (all specialisations)	yes	yes
Bachelor's degree European Law School at UM with at least 12 ECTS of tax law courses + master's degree IETL (all specialisations)	no*)	NOB (the graduate should be able to join the Dutch Association of Tax Advisers):
Bachelor's degree Rechtsgeleerdheid at UM	yes	yes

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

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

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.

There are several ways to proof your English proficiency:

- 🕒 You hold a bachelor's or master's degree in which English was the sole language of instruction.

- ⦿ During your bachelor's or master's degree, you successfully completed English-taught courses. The Board of Admissions will decide if the number of English-taught courses you completed is sufficient.
- ⦿ With language-test certificates (not older than two years):
 - Academic IELTS: minimum overall score 6.5 and writing 6.5, or minimum overall score 7
 - TOEFL iBT: minimum overall score 90 and writing 25, or minimum overall score 100
 - TOEIC listening and reading: 720; speaking and writing: 310
 - Cambridge Advanced C1: Grade C (scale 180-184); First: Grade A (scale 180-184)
 - TOEFL Paper-delivered Test: Reading: 20-30; Listening: 20-30; Writing: 20-30 (We recommend taking one of the other tests listed above, as speaking skills are not assessed in this TOEFL test)

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

Applicants 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.

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

Required documents for all applicants to this study programme

- ⦿ **A recent portrait picture***

This picture must satisfy certain requirements. You can find these requirements in the task description 'Upload portrait picture' in the MyApplication portal.

- ⦿ **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 grades transcript AND/OR a copy of your 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. The letter must be dated and addressed to the Board of Admissions of the Faculty of Law.

- ⦿ **Tax law credits-form and any required additional information related to proving your tax law credits (such as a course syllabus or exam information)**

The form is available under the task 'Upload motivation letter and tax law credits form' in the MyApplication portal.

** For current UM students it is not necessary to upload a recent portrait picture in the MyApplication portal.*

***For current UM students it is not necessary to upload this document in the MyApplication portal. Unless your passport is not valid on 1 September 2025; in that case you do have to upload a copy of your passport. You will be notified of this with a specific task in the MyApplication portal.*

Documents that may be required depending on your (academic) background

🕒 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.

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.



International and
European Tax Law:
Customs and
International
Supply Chain
Taxation

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curriculum

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Admission

requirements

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