

# Master's programme International and European Tax Law

**dr. Fernando Souza de Man**

Master's Open Day  
30 November 2019



## LL.M International & European Tax Law

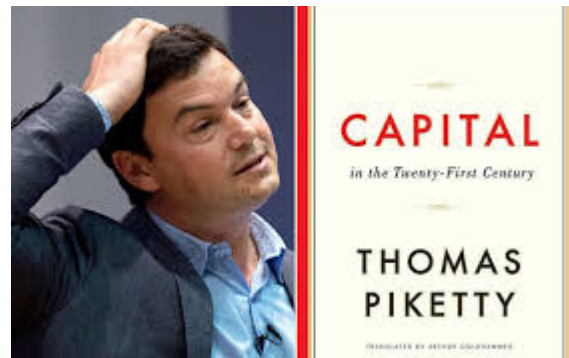
**93% of respondents would recommend to  
family, friends and colleagues**

**Source: *Elsevier Beste Studies 2016***

# Outline

- **Why International and European Tax Law?**
- **Why in Maastricht? The Maastricht LLM programs**
- **Admission requirements**
- **Programme**
- **Job opportunities**

# Why International and European Tax Law?



# Why tax law in Maastricht?

## 2 One-Year Maastricht LLM Programs



### **LLM in International and European Tax Law**

3 specialisations in  
Customs and International Trade  
International and European Tax Law  
Tax and Technology



75 %



25 %

### **LLM in Dutch Tax Law**

3 specialisations in  
direct and indirect taxation  
&  
Tax and Technology

# Tax Law at Maastricht University

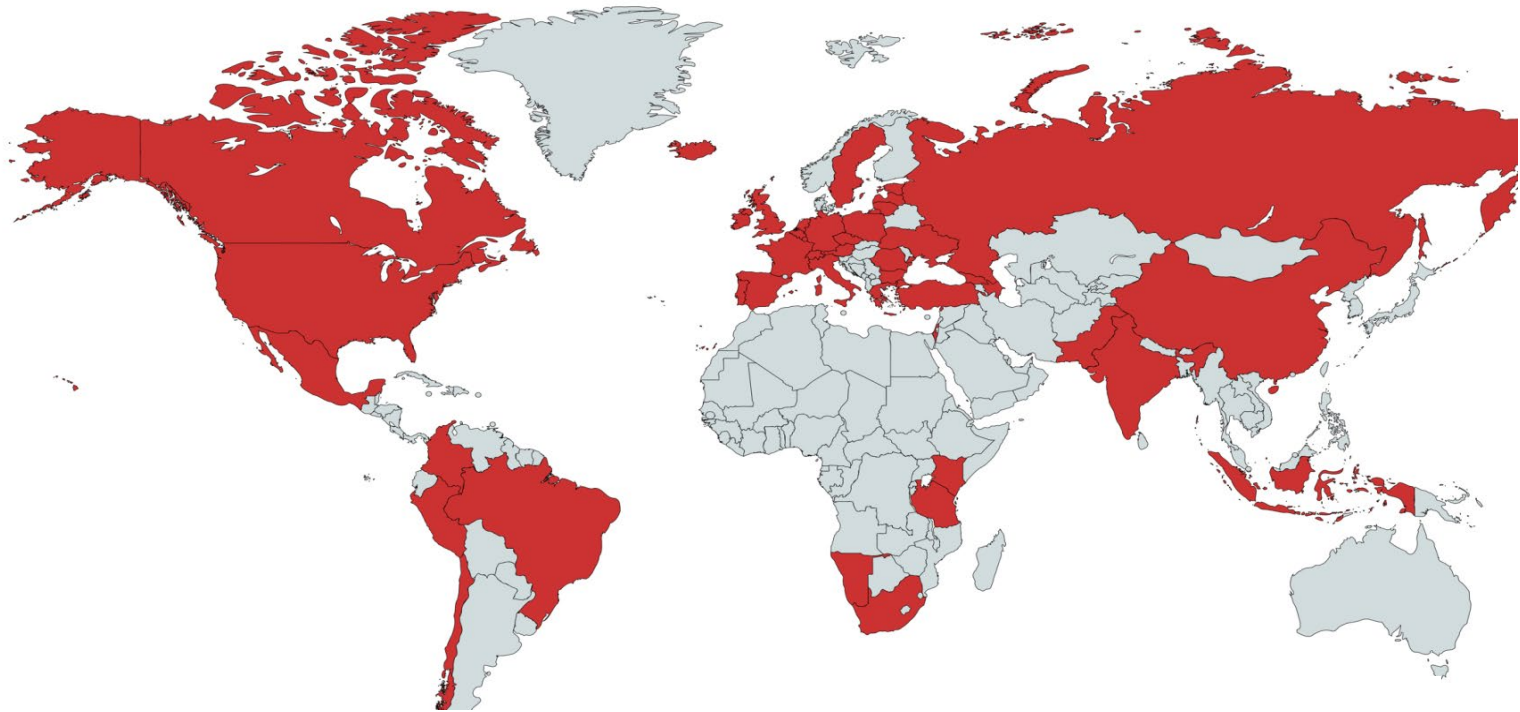
- 👉 **PBL** in small groups ( $\leq 19$  students);  
intensive cooperation and active participation
- 👉 **Broad program**;  
detailed study of Tax Treaties and  
the effect of European Law in Tax Matters
- 👉 **Full English LLM**;  
strong international orientation
- 👉 **Multidisciplinary approach**;  
law, business and policy



# An International Classroom

25% Students → the Netherlands

75% Students →





# Admission requirements





# Admission for Dutch/Maastricht students

## **Direct admission:**

for students with an academic LL.B in Tax Law  
or BSc in Fiscal Economics

**Entrance test:** available to other interested students

**Language test:** TOEFL/IELTS or Cambridge Certificate (C1)

**For Maastricht students of International Business,  
Dutch Law or European Law School -> entrance test  
(English)**

**! Start: September only !**

# Admission for foreign students

**Target group:**  
academic bachelor in law, finance,  
(international) business, accounting

Students without a bachelor focusing on tax law may have to do an **entrance test**

Possible **waiver** of entrance test, if prior degree programme includes sufficient courses on the basics of tax law, preferably the tax law in your country of residence

**TOEFL/IELTS language test** or Cambridge Certificate (C1)


**! Start: September only !**

# Programme



# Curriculum

Go  
the **extra**  
mile

Period 1 (8w)	Period 2 (8w)	Period 3 (4w)	Period 4 (8w)	Period 5 (8w)	Period 6 (4w)
Fundamentals of International Taxation  <i>(or advanced course in Dutch corporate tax)</i>	International and European Tax Law		Cross-Border Taxation of Human Capital	International Tax Planning & Fiscal Ethics	
European Value Added Tax	Global Tax Policy and Governance		<i>Elective</i>	International Transfer Pricing and Attribution of Income	
<div> <b>Master Thesis</b></div>					

# Electives

## **Non-tax course**

**e.g. Comparative Company Law,  
International Investment Law, Corporate Social Responsibility,  
Issues of European Integration in period 4**

## **Internship**

**period 3 or during summer, depending on VISA**

## **New courses (to be decided)**

**Tax Technology, Customs law & international trade**

# Tax Seminars / Master Classes

- In-depth tax seminars and master classes by guest lecturers
- Parallel to required courses
- Critical discussion of recent and pending legislation, court cases, or tax policy developments

# Double degree Master's Programme in International and European Tax Law

**LL.M in International and European Tax Law – American specialisation  
(Maastricht University)**

**LL.M in Aruban Law – International Comparative Tax Law specialisation  
(University of Aruba)**

## Fast Facts:

- **Location:** Aruba
- **Language of instruction:** English
- **Duration:** 1 year, full time
- **Next start date:** September 2019
- **Course period:** 7 weeks, exam in 8th week
- **Study load per week:** 40 hrs, including individual study



# Job Opportunities

# Your future workspace



## Professional perspective

- **Consultant in international tax and financial/legal matters for:**
  - **Attorneys and accountants**
  - **Banks, investment companies and insurers**
  - **Major international companies**
  - **Governments**
  - **International organisations**
- **Universities, Courts**

## Why tax law in Maastricht?

- ☞ **Recognised as a top LLM in International Tax Law, worldwide**  
**(LLM Guide, 2017, 2018 and 2019)**



# Master's Honours Research Track

## Ambitious supplementary programme

- Additional workload of 18 ECTS (+ 12 in case of extended master's thesis)
- 10 – 12 students per year

Focus: research methodology

Aim: prepare students for a PhD and an academic career

When: Every Wednesday 4-6pm

Result: Honours certificate

# Training Programme

Courses				Master's Thesis
<b>P1</b>	<ul style="list-style-type: none"> <li>• Selection procedure</li> <li>• Information session grant applications</li> </ul>			
<b>P2</b>	<ul style="list-style-type: none"> <li>• Art of doing research</li> </ul>			Select topic and supervisor
<b>P3</b>	<ul style="list-style-type: none"> <li>• Academic Writing in English</li> </ul>			Consultation methodologists & Presentation of master thesis outline
<b>P4</b>	<ul style="list-style-type: none"> <li>• Evaluating Legal Arrangements: Methods, Theories, Evidence and Practice</li> <li>• Presentation skills</li> </ul>			
<b>P5</b>	<ul style="list-style-type: none"> <li>• The Digital Reality and Private Law</li> </ul>	OR	<ul style="list-style-type: none"> <li>• Methods of Human Rights Research</li> </ul>	
<b>P6</b>				Master Thesis Defence (Young Researchers Day)

## Questions?

### More information:

masters-law@maastrichtuniversity.nl  
gieljom.verhoeven@maastrichtuniversity.nl  
admissions-law@maastrichtuniversity.nl

[www.maastrichtuniversity.nl/law](http://www.maastrichtuniversity.nl/law)





# Follow our Faculty on SoMe



/maastrichtuniversityfacultyoflaw



lawinmaastricht



lawinmaastricht



@lawinmaastricht

