

Compulsory courses

## **Master Fiscaal Recht: Tax and Technology, verplichte onderdelen**

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

2 Sep 2024

25 Oct 2024

[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

## 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 (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

28 Oct 2024

20 Dec 2024

[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, testament, huwelijkse voorwaarden, MKB

Faculty of Law

## Tax and Technology I

### Full course description

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:

- Possibilities and restrictions of technology usages in tax.
- Risk management and process standardization through systems.
- Basic programming languages for tax purposes.
- Enterprise resource systems (SAP) and tax.
- Tax data collection and processing.
- Standards for data reporting and programming.
- Tax data exchange and reporting (country by country reporting, standard audit file for tax, mini one stop shop data).
- Data analytics.
- Monitoring tax data quality.
- Application of data analysis to taxpayer data.
- Digital fraud.
- Artificial Intelligence: application to financial data.

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 Vrije Universiteit Amsterdam and only open to those who registered for the specialization Tax & Technology.

## 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 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

Reader (To be announced)

TAX4025

Period 1

2 Sep 2024

25 Oct 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

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

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

Keywords:

tax, technology, programming, data science, ERP, SAP

Faculty of Law

## 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

3 Feb 2025

4 Apr 2025

[Print course description](#)

ECTS credits:

6.0

Coordinator:

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

Teaching methods:

## **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

14 Apr 2024

13 Jun 2025

[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

## 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 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 navordering- en naheffingsproblematiek, de informatie-uitwisseling op nationaal en internationaal niveau, de schadevergoeding, het leerstuk van fraus legis 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.

## Onderwijsmethoden

PGO-onderwijsgroepen, (gast)colleges/kennisclips, presentaties

## Evaluatiemethoden

- Tentamen/kennistoets (schriftelijk of mondeling) (90%)
- Schriftelijke vaardigheid/beroepschrift of pleitnota (10%)

## Course objectives

- De student kan een beredeneerd oordeel vormen over de formeelrechtelijke fiscale positie van een belastingplichtige, analyseert, interpreteert en lost formeelrechtelijke casussen op en past daarbij jurisprudentie toe.
- De student is in staat de systematiek van het formele belastingrecht in nationale verhoudingen toe te passen.
- De student past elementaire vormen van rechtsvergelijking toe.
- De student bezit de vaardigheid om een fiscaal beroepschrift of een pleitnota op te stellen.
- De student kan mondeling en/of schriftelijk (fiscaal) juridische argumenteren en kritisch reflecteren en op wetenschappelijke wijze een eigen oordeel vormen en expliciteren ten aanzien van het formele belastingrecht.
- De student verkrijgt aantoonbare kennis van en inzicht in het fiscale bestuurs(proces)recht.
- 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

Geen

## Aanbevolen voorkennis

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, laatste druk;
- Pocket Belastingwetten 2025
- Nederlandse wettenbundel (recente uitgave)
- Reader "Teksten verdieping formeel belastingrecht 2024-2025" (UM-reader)

TAX4003

Period 5

14 Apr 2024

13 Jun 2025

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinator:

- [N.H.A. Gorissen](#)

Teaching methods:

PBL, Lecture(s), Presentation(s)

Assessment methods:

Written exam, Final paper, Oral exam

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

## 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

3 Feb 2025

4 Apr 2025

[Print course description](#)

ECTS credits:

6.0

Coordinator:

- [L.T.M. Hautvast](#)

Teaching methods:

Lecture(s), PBL

Assessment methods:

Written exam

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.

This course will cover – inter alia – the following topics: 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.

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.

As double taxation conventions are concluded between (at least) two States, they may not only involve disputes between a taxpayer and a State but also conflicting views between the different States, leading to double taxation or double non-taxation. In addition, double taxation conventions limit the taxing rights under domestic tax law. Thus, the relationship between domestic tax law and international (tax) law causes additional complexities, such as in the case of undefined treaty terms or in situations of abuse. In many cases, there are no undisputed, single solutions to international tax problems. Rather, there are different views and different arguments in favour and against a certain outcome. Depending on the views taken and the strengths of the respective arguments, the

outcome or solution may be different.

This course is more about legal thinking, research skills and legal argumentation than about practical or technical application of the law. Deliberately, many of the cases are controversial and do not have a single solution. This approach intends to reflect actual tax practice. Whether as a taxpayer, tax advisor, tax officer, tax judge or tax researcher, you will be confronted with controversial questions and cases. You will have to ask the right questions to have the full picture of the case. You will need to do the necessary research to find potential solutions. You will need to exchange views with other tax professionals, such as with (other) tax advisors, your client or the scientific community. You will need to understand the different arguments in favour and against a certain position. Last, but not least, you will need to defend your case or point of view while being able to anticipate other views and arguments. In this course, you will learn the necessary skills in the area of international business taxation.

### ***Teaching methods***

PBL, Lectures, Tax Debates

### ***Assessment methods***

Written Exam, Tax Debate

## **Course objectives**

- The student is able to demonstrate a systematic understanding of international tax treaty law in the area of business taxation.
- The students have the capacity to identify and analyse legal challenges in selected cases in the field of international business taxation and provide solutions for these challenges;
- The student has the skills to develop and defend sound legal arguments and solutions in complex cases based on own research and knowledge.
- T  
he 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 with their peers.
- The student has the knowledge and learning skills essential for the continuation of his/her Master studies.

## Prerequisites

None

## Recommended prior knowledge

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 double taxation conventions.

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

You are expected to have one of the following materials, which must contain the 2017 version of the OECD Model Tax Convention:

- Kees van Raad (ed.), Materials on International and EU Tax Law, Volume A (International Tax Center Leiden), or
- Kees van Raad (ed.), Teksten Internationaal Belastingrecht, Volume 1B (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).

A printed reader containing the Global Anti-Base Erosion Model Rules will be available. All other recommended literature needed for the course will be electronically available.

TAX4030

Period 2

28 Oct 2024

20 Dec 2024

[Print course description](#)

ECTS credits:

6.0

Instruction language:

English

Coordinator:

- [K. Dziurdz](#)

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Presentation

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

Fiscaal Recht Tax and Technology #####

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  
Internships

## Master stage Fiscaal Recht

Faculty of Law

## Master stage Fiscaal Recht (6)

### Full course description

De stage De Maastrichtse Faculteit der Rechtsgeleerdheid beschouwt de stage als een volwaardig programmaonderdeel van de rechtenopleiding. Studenten krijgen in de praktijk immers de gelegenheid hun kennis en inzicht te vergroten en juridische en sociale vaardigheden verder te ontwikkelen. De stage is niet verplicht maar veel studenten benutten de mogelijkheid van een stage om praktijkervaring op te doen.

TAX4022

Year

1 Sep 2024

31 Aug 2025

[Print course description](#)

ECTS credits:

6.0

Instruction language:

Dutch

Coordinators:

- [K.G.M. Mertens](#)
- C.A.E. Franssen

Assessment methods:

Final paper

Thesis

## Master thesis Fiscaal Recht