

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 (3rd 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 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

European Corporate Tax

Faculty of Law

TAX4031

Period 2:

27 Oct 2025

19 Dec 2025

Credits:

6.0

Coordinator:

J.J.A.M. Korving

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Presentation

Keywords:

EU Law, Interpretation, Fundamental Freedoms, State Aid, Fundamental Rights, Dividends, Interest, Royalties, Abuse, ATAD, Exit Taxes, Losses

Full course description

This course offers you a deep dive into the core principles and challenges of EU tax law, with a strong emphasis on corporate taxation. You'll examine how EU law interacts with national tax systems, and explore how various legal instruments shape the way businesses operate within the EU internal market.

Throughout the course, you'll analyse key sources of EU law and learn how to interpret and apply them. Particular attention is given to the application of important directives including the Parent-Subsidiary Directive, the Merger Directive, the Interest and Royalties Directive, and the Anti-Tax Avoidance Directive (ATAD). You'll also assess topics like outbound and inbound taxation, abuse of law, harmful tax competition, state aid, procedural EU law, and the protection of fundamental rights in tax matters.

Rather than aiming for full coverage of the field, this course equips you with the legal knowledge, research skills, and analytical mindset to tackle unresolved and evolving questions in EU corporate tax law. Case studies will often present complex, open-ended issues that challenge you to develop and defend well-reasoned legal arguments.

Course objectives

By the end of this course, you should have:

- A systematic understanding of EU corporate tax law, including how EU legal principles interact with national tax systems.
- The ability to identify, analyse and address current challenges in EU law, such as conflicts between domestic tax rules and EU obligations.
- Strong skills in developing, assessing and defending legal arguments based on independent research in EU tax sources.
- The capacity to critically evaluate complex legal questions, synthesise ideas and assess competing interpretations within EU tax law.
- Confidence in presenting and defending your legal position clearly in academic debates and high-level discussions on EU tax matters.

Prerequisites

None.

Recommended prior knowledge

You are expected to be familiar with the structure of domestic (corporate) income tax systems. If you completed “Fundamentals of International Taxation” (TAX4010), you will have covered the necessary foundation. If you hold a bachelor’s degree in “Fiscaal Recht” or “Fiscal Economics” from Maastricht University, we recommend you taking “Europese en Nederlandse Vennootschapsbelasting” (TAX4001) instead of this course.

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

Computational Science of Taxation

Faculty of Law

TAX4026

Period 4:

2 Feb 2026

2 Apr 2026

Credits:

6.0

Coordinator:

J.J.G.H.M. van de Pasch

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Assignment

Keywords:

Tax, Technology, Programming, Computational Science, Data Science, Artificial Intelligence, ChatGPT

Full course description

Are you ready to become a tax expert who thrives in the digital era? This course puts you at the cutting edge of the technological revolution in tax law. As part of the Tax and Technology specialisation, it is designed for curious, tech-savvy minds who want to explore how data science and computational modelling are reshaping the world of tax.

You will dive into the core question: how can computational models, including artificial intelligence, help us understand and improve the increasingly complex tax system? Just as bioinformatics transformed medicine, computational taxation is changing how we analyse tax law and policy. In this course, you will learn to build bridges between law and technology, gaining the tools to design innovative solutions that work in real-world, multidisciplinary settings. You will work hands-on with data, build simulations, and discover how computational thinking can tackle real tax challenges. By the end of this course, you will not just understand how digital technologies are disrupting the tax landscape – you will be prepared to lead that change.

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.

This course has been made possible with a grant from the Fonds Tax & Technology.

Course objectives

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

- Identify key developments in computer science and explain their relevance to the future of tax.
- Translate real-world tax issues and problems into computational models.
- Describe, explain and apply the data science process to tax-related challenges.
- Use computational models to explore, analyse and reason through tax problems.
- Evaluate the practical value and societal impact of computational tax solutions.
- Collaborate effectively with professionals from law, business, policy, computer science and data analytics.
- Understand how ChatGPT works and what effects it has on tax-related problems.

Prerequisites

Prerequisites:

None

Recommended prior knowledge:

Interest in technology recommended, but no prior background in mathematics, computer science or programming required.

Recommended reading

N/A

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

Tax and Technology II

Faculty of Law

TAX4029

Period 5:

13 Apr 2026

12 Jun 2026

Credits:

6.0

Coordinator:

J.J.G.H.M. van de Pasch

Teaching methods:

Lecture(s)

Assessment methods:

Written exam

Keywords:

tax, technology, data science, privacy, large language models, artificial intelligence, Convention, GDPR, AI Act, legal protection

Full course description

Tax & Technology is a rapidly evolving field that explores how technological advancements are transforming tax law, tax compliance, and tax administration. This course provides insights into the digitalization of tax processes, the use of AI and big data by tax authorities, and the legal challenges of emerging technologies in taxation.

Governments worldwide are using automation, machine learning, and data analytics to improve compliance and detect fraud. Businesses also integrate technology to enhance tax reporting and risk management. This course goes beyond compliance, focusing on the potential, risks, and governance of technology in taxation, including AI, Large Language Models (e.g. ChatGPT), and blockchain.

This course also covers the legal protection that European law provides to taxpayers when tax authorities use technology

This course does not focus on taxing technology but rather on the use of technology within the field of taxation.

The following topics will be discussed, among others:

- Tax process in Business
- Tax Data process

- Tax Analyzing implementation
- Machine Learning in tax
- Deep Learning in Tax
- Risk selection tools and automated decision making
- Large Language Models
- Legal tax informatics
- Blockchain
- Legal protection for tax payers (Principles of European Law, GDPR, AI Act, Charter of the fundamental rights of the EU)

Additional information

- No background in technology is required to follow the course.
- The education is hybrid (both on campus and online).
- Examination takes place by means of a written exam. During the course use is made of case studies
- This course is mandatory for the track tax & technology of the master Tax law and fiscal economics. Other students of Tilburg University, Vrije Universiteit Amsterdam and Maastricht University can choose this course as an elective.

Course objectives

The aim of the program is that the student acquires in-depth knowledge and insight into the technological aspects involved in, among other things, compliance issues in the field of taxation. Naturally, attention is paid to all kinds of data-related technological aspects, the use of artificial intelligence, Large Language Models (ChatGPT), blockchain applications in taxation, the influence of technology on tax control, but also legal fields such as privacy and legal protection.

The course does not focus specifically on a particular tax. All taxes are therefore discussed where technology plays a role.

The program does not address the question of how all kinds of technological developments can be taxed, but how technology can be used in the tax domain.

By the end of this course, students will be able to:

- Analyze the impact of technological developments on tax systems, compliance, and society.
- Assess the opportunities and risks of AI, machine learning, Large Language Models (e.g. ChatGPT) and blockchain in the field of taxation.
- Understand the fundamental theories in analyzing tax data using technology.
- Apply tax technology guidelines to real-world cases at national, international, and EU level.
- Evaluate the legal protection in tax administration when automated decision-making and selection tools are involved.

Prerequisites

None

Recommended reading

To be announced.

The Foundations of European Institutionalisation

Faculty of Law

MET4010

Period 1:

1 Sep 2025

24 Oct 2025

Credits:

6.0

Coordinator:

M. Fichera

Teaching methods:

PBL

Assessment methods:

Written exam, Presentation and paper

Keywords:

Europeanisation; supranational cooperation; legal philosophy; human rights; European Union; Council of Europe.

Full course description

In this course you will learn to look behind and underneath legislation and case-law and think about them not as something that comes out of the blue, but as the product of ideas, as well as social and political forces that cannot be ignored. You will also learn to look at them with a critical eye.

At the end of WWII, new forms of supranational cooperation in Europe were first and foremost designed to strengthen the normative ideals of constitutional democracy. The values of the EU revolve around 'respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights' (Treaty on the European Union, Article 2). The aim of the Council of Europe is to achieve greater unity between 'like-minded European countries' and their 'common heritage of political traditions, ideals, freedom and the rule of law' in the aftermath of the Second World War (Statute of the Council of Europe, article 1).

The EU and the Council of Europe are taken as starting point to address questions about the justification, nature and desirable forms of legal integration beyond the State. How can they be understood as purposeful social and legal creations? Is there a particular ideal that inspires European integration and where does it come from? Do States come together as a result of pure self-interest, or is there some other reason? Are European national constitutions indifferent to the phenomenon of integration or are they somehow affected by it- and if so, how?

Course objectives

After completing the course, you will be able:

- to explain the development of European institutions conceptually and trace it back to some of the main philosophical paradigms of contemporary thought;
- to explain and discuss institutional theories of law, apply them to European institutions, and take a position in the debate;
- to formulate a definition of European institutionalisation;
- to reflect critically on the normative justification of European institutions and explain conceptually the interaction among their main actors;
- to illustrate the underlying principles and mechanisms of European institutionalisation (e.g., rule of law, margin of appreciation), applying analytical skills in examining the theoretical implications of the interaction between national and supranational legal systems and the interpretation of some important rulings in the field;
- to reflect on the role that law plays in European integration, and how such role can be problematised from a societal and political perspective

Prerequisites

Prerequisite:

not applicable

Recommended prior knowledge:

You are expected to have prior knowledge of basic notions of legal and constitutional theory, as well as EU law.

Recommended reading

TBD

Verdieping Relatie-, Vermogens- en Erfrecht

Faculty of Law

PRI4015

Period 1:

1 Sep 2025

24 Oct 2025

Credits:

6.0

Coordinator:

T.M.L. de la HaijeS.W.E. Rutten

Teaching methods:

PBL

Assessment methods:

Written exam

Keywords:

Relatievermogensrecht, huwelijksvermogensrecht, internationaal huwelijksvermogensrecht, geregistreerd partnerschap, vermogensverschuivingen, vergoedingsrechten, huwelijkse gemeenschap, wettelijke beperkte gemeenschap, huwelijkse voorwaarden, samenlevingsovereenkomst, verrekenbedingen, privévermogen, gemeenschappelijk vermogen, erfrecht, internationaal erfrecht, testament, wettelijke verdeling, wijzen van erfopvolging, legitieme portie, kindsdeel, erfgenaam, nalatenschap.

Full course description

Een toast op leven en dood, dat de wet je mag beschermen!

Bijna iedereen trouwt, gaat een geregistreerd partnerschap aan of gaat samenwonen. In het vervolg daarvan, iedereen sterft. Toch zijn maar weinig mensen zich bewust van de rechtsgevolgen die kleven aan huwelijk, samenleven en sterven. De rechtsgevolgen bespreek je liever niet in tijden dat het goed gaat. En in tijden dat het slecht gaat, verwacht je dat de wet het eerlijk zal oplossen. Maar wat is eerlijk? De definitie van “eerlijk” vul je subjectief in aan de hand van je eigen behoefte. In geen enkel ander rechtsgebied zijn de gemoederen meer verhit. Kortom, veel interessant werk voor de jurist.

Het masterblok behandelt alleen het relatievermogensrecht en het erfrecht. Ook het internationaal huwelijksvermogensrecht en internationaal erfrecht komen algemeen aan bod zodat je de juiste

rechtsvragen leert stellen en herkennen die spelen in een grensoverschrijdende casus. In dit blok worden de rechten en plichten die gelden bij de verschillende relatievormen besproken. We bespreken de gevolgen die een huwelijk, geregistreerd partnerschap en (informeel) samenleven met zich meebrengen. Ook staan we uitgebreid stil bij de gevolgen van verschuivingen tussen de vermogens van echtgenoten of partners. De docenten, advocaat en notaris, zijn praktijkgericht en nemen je mee in hun wereld met veel sprekende voorbeelden.

Nadat je dit blok met succes hebt gevolgd, ben je in staat om zelfstandig een casus op te lossen binnen de behandelde rechtsgebieden en vorm jij een gefundeerde mening over juridische dilemma's en ontwikkelingen op de bestudeerde terreinen.

Course objectives

1. de verschillende relatievormen alsmede de wijzen van erfopvolging en de daarbij behorende rechtsgevolgen definiëren.
2. de rechten, plichten en vermogensrechtelijke gevolgen die de verschillende relatievormen dan wel erfopvolgingen met zich meebrengen, onderscheiden en vergelijken;
3. de wetgeving en belangrijke rechtspraak op het gebied van relatievermogensrecht en (deels) erfrecht interpreteren, analyseren, toepassen, evalueren en bekritisieren;
4. de samenhang van de wettelijke bepalingen van beide rechtsgebieden op zichzelf genomen, maar ook van de beide rechtsgebieden tezamen herkennen.
5. de opgedane kennis en inzichten toepassen aan de hand van vele (praktijk)casuïstiek.
6. de in de casus gegeven problematiek analyseren en eventuele lacunes in de wet of jurisprudentie benoemen en evalueren.
7. internationale aspecten herkennen en de juiste rechtsvragen formuleren en beantwoorden.

Prerequisites

Geen

Aanbevolen voorkennis:

- Inleiding privaatrecht
- Inleiding personen- en familierecht
- Inleiding relatievermogensrecht en erfrecht
- Inleiding internationaal privaatrecht
- Inleiding goederenrecht
- Inleiding burgerlijk procesrecht

Recommended reading

Het verplichte handboek:

- Monografieën Privaatrecht, M.J.A. van Mourik & F.W.J.M. Schols, *Relatievermogensrecht*, Deventer: Wolters Kluwer 2021, (te vinden op InView Essential).

Verdiepend aanbevolen:

Handboek Huwelijksvermogensrecht, achtste druk, Boom Masterreeks, mr. C.A. Kraan en mr. S.H. Heijning.

Europese en Nederlandse Vennootschapsbelasting

Faculty of Law

TAX4001

Period 1:

1 Sep 2025

24 Oct 2025

Credits:

6.0

Coordinator:

J.J.W.M. Koolen

Teaching methods:

PBL

Assessment methods:

Written exam, Presentation

Keywords:

Vennootschapsbelasting, Dividendbelasting, Concern, Fusies, Splitsingen, Invloed Europees en internationaal belastingrecht

Full course description

In het blok Europese en Nederlandse Vennootschapsbelasting 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. Aan de orde komen de gevolgen voor de Nederlandse vennootschapsbelasting van het Europese recht, waaronder de voor de vennootschapsbelasting geldende richtlijnen, en 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 een verdieping van de onderwerpen deelnemingsvrijstelling en fiscale eenheid, die al in het bachelorblok (Internationaal) Belastingrecht voor Ondernemingen II zijn behandeld. In het masterblok komt als nieuw onderwerp de fiscale regelingen bij fusies en splitsingen aan de orde, voor de vennootschapsbelasting, de overdrachtsbelasting en de inkomstenbelasting die aandeelhouders verschuldigd kunnen worden. Meer onderwerpen die in het blok behandeld worden zijn de belastingheffing over de winst van overheidsbedrijven en de fiscale faciliteit voor onderzoek en ontwikkeling, de innovatiebox. Ten slotte wordt dieper ingegaan op de dividendbelasting.

Het blok Europese en Nederlandse Vennootschapsbelasting 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 Fundamentals of International Taxation. Het blok Fundamentals of International Taxation is bedoeld voor studenten die geen voorkennis hebben van het internationale belastingrecht.

Evaluatiemethoden:

1. Presentatie in de vorm van een kennisclip
2. Schriftelijk tentamen

Course objectives

- De student verdiept de basiskennis op het gebied van de vennootschapsbelasting en de dividendbelasting die de student in het bachelorblok (Internationaal) Belastingrecht voor Ondernemingen II heeft verworven..
- De student is na afloop van het blok 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

Volgtijdelijkheidseis :

NVT

Aanbevolen voorkennis:

De stof van het bachelorblok (Internationaal) Belastingrecht voor Ondernemingen II wordt bekend verondersteld.

Recommended reading

Aanbevolen literatuur:

1. A.W Hofman, J.L. van de Streek, e.a., Cursus belastingrecht (Vennootschapsbelasting), studenteneditie, laatste editie, Kluwer, óf
2. J.N. Bouwman, Wegwijs in de Vennootschapsbelasting, laatste druk, SDU

Global Environmental Law

Faculty of Law

LAW4094

Period 2:

27 Oct 2025

19 Dec 2025

Credits:

6.0

Coordinator:

M.G.W.M. Peeters

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Final paper, Assignment

Keywords:

Multilateral environmental treaties; International and Global environmental law; Environmental procedural rights; The role of the courts to advance environmental protection; Climate change and Biodiversity

Full course description

The primary aim of environmental law is to protect the environment and to find solutions to restore environmental damage caused by human activities. The first United Nations meeting to address the need to protect the environment was held in 1972. This event marked the international community's acknowledgement of the need to protect the environment. Although many multilateral environmental treaties have been adopted since then, and some successes can be identified, the global environment is unfortunately under immense pressure, with climate change and the loss of biodiversity being key examples of this. Law has an important role to play to prevent further deterioration, and to try to ensure a better living environment.

This course focuses on key international environmental law developments, identifies shortcomings but also potential successful pathways. It addresses the interaction among the international, EU, and domestic environmental laws. Given this holistic perspective, the course is titled "Global environmental law". The course is part of the master track "Law for a Sustainable Europe" and is offered in period 2. In period 4, the course "European Environmental Law" will offer a further deepening of how in EU law a high level of environmental protection is advanced by means of legislation, procedural rights, and litigation.

Teaching methods

A mix of tutorials (problem-based learning), knowledge clips and lectures with discussion opportunities. Also, a series of student debates on topical developments will be organized. Please note that further announcements regarding the lectures and tutorials will be made through Canvas.

Assessment methods

The assessment is composed of:

1. an individual reflection paper based on a student debate (30% of the final grade)
2. an essay exam (70% of the final grade).

Course objectives

The main objectives of this course are that you:

- acquire knowledge of the main characteristics, concepts and trends of international and global environmental law, and is able to identify the (need for) interaction among the international, regional and domestic environmental laws in order to realize the aims of international environmental treaties;
- are able to analyse how environmental treaties aim to govern towards a better protection of the environment, is able to identify core procedural and substantive obligations, and is able to reflect on how relevant they are for environmental protection;
- have acquired specific knowledge of the development of environmental rights, of how civil society is enabled to use such rights to protect the environment and human health, including the role of the courts to enforce such rights, and is able to reflect on opportunities and limits;
- are able to explain how international law regimes aim to protect the climate system and biodiversity, is able to identify the role national law plays or should play in order to make the international law regimes effective, and is able to reflect on implementation challenges and the role of the courts;
- are able to develop a critical analysis of specific environmental law developments, and use those arguments in debates in order to identify strengths and weaknesses of existing and new concepts in environmental law.

Prerequisites

Bachelor-level based knowledge of international (and European) law is strongly recommended.

Recommended reading

Birnie, Boyle and Redgwell's International Law and the environment, 4th edition, 2021: several chapters of this book will be used. You can read the copies in the library and copy part of it, or can decide to buy the book.

Furthermore, various online materials such as articles, book chapters, and blogs will be part of obligatory and recommended reading. Links to these online sources will be provided.

Tussen publiek en privaat: een metajuridische analyse

Faculty of Law

MET4012

Period 2:

27 Oct 2025

19 Dec 2025

Credits:

6.0

Coordinator:

J. Oosterhuis R.H.M. Pierik

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Final paper, Presentation

Keywords:

Publiekrecht, privaatrecht, staat, markt, rechtsfilosofie, rechtsgeschiedenis

Full course description

In het positieve, geldende recht wordt traditioneel een onderscheid gemaakt tussen **publiek- en privaatrecht**. In het publiekrecht speelt de overheid een cruciale rol: het initiatief om problemen op te lossen of ergens het voortouw in te nemen ligt bij de overheid. In het privaatrecht spelen juist burgers een cruciale rol: het initiatief om problemen op te lossen of om een nieuwe situatie – een overeenkomst, een onderneming – in het leven te roepen ligt bij burgers onderling. In het positieve recht wordt die tweedeling en ook de indeling die op grond daarvan gemaakt is – dit hoort thuis bij het staatsrecht, dit moet opgelost worden via het privaatrecht of het ondernemingsrecht – niet of nauwelijks in twijfel getrokken. En zeker niet op een systematische manier. Vaak hoeft dat ook niet: het aanpakken van grote maatschappelijke problemen, zoals de verdediging van het landsbelang of vaccinatie, hoort immers thuis bij de overheid. En private initiatieven, zoals wat je mag overeenkomen of het opzetten van een nieuwe onderneming, horen thuis bij burgers en de markt. Maar is dit wel zo evident? Waarom kiezen we de ene keer eigenlijk voor de **staat** en de andere keer voor de **markt** als we een maatschappelijk probleem willen oplossen?

Het positieve recht geeft de geldende juridische oplossing van zo'n dilemma. Maar het positieve recht geeft geen antwoord – en hoeft dat ook niet te doen – op de **achtergrond** en het **waarom** van het dilemma tussen staat en markt: hoe dat zo gekomen is en of er geen andere oplossingen zijn. In dit

vak gebruiken we twee perspectieven die zicht geven op de **grondslagen van het recht**, namelijk een historisch en een filosofisch perspectief. Rechtshistorici bestuderen de wordingsgeschiedenis van het recht om geldende leerstukken beter te begrijpen. Rechtsfilosofen zoeken naar antwoorden op vragen naar de aard van het recht en de wenselijke inhoud van het recht, in wezen los van wat het hier en nu geldende recht daarover voorschrijft. Dit zijn **metajuridische perspectieven**: we kijken niet zozeer naar de juridische oplossing zelf, maar naar de achtergrond en het waarom van die oplossing. En of het niet anders kan – of moet.

Vanuit deze metajuridische perspectieven analyseren we telkens verschillende aspecten van de verhouding tussen enerzijds de rol van de overheid en anderzijds die van de burger en de vrije markt. De volgende vraag staat daarbij in wezen telkens centraal:

Voor welk deel van de inrichting van de samenleving zou de overheid verantwoordelijk moeten zijn en welk deel hoort thuis bij de burger of de vrije markt?

Lesmethoden

Hoorcolleges (1x per week)

Onderwijsbijeenkomsten (1x per week)

Toetsvormen

Presentatie (30%)

Essay (70%)

Course objectives

Het primaire doel is om studenten te laten nadenken over het recht aan de hand van juridische dilemma's. Bij dit vak wordt dus niet volgens het bestaande positieve recht een casus opgelost – intern perspectief – maar worden juist de grondslagen van het recht geanalyseerd.

Vanuit rechtshistorisch perspectief staat de vraag centraal waarom bepaalde juridische doctrines in de loop van de tijd op een bepaalde manier zijn vormgegeven. De aanvullende vraag vanuit de rechtsfilosofie is of deze juridische oplossingen nog steeds de tand des tijds kunnen doorstaan, en of dat er misschien niet beter verdedigbare alternatieven voorhanden zijn.

Aan het eind van het vak zijn studenten in staat:

- kritisch na te denken over het recht vanuit een rechtsfilosofisch en rechtshistorisch perspectief

- vanuit deze perspectieven kritisch te reflecteren op de rol van markt respectievelijk overheid in een pluralistische samenleving, en dus ook over de verhouding tussen publiek- en privaatrecht
- de historische ontwikkeling te schetsen en een ethische beoordeling te geven van een aantal maatschappelijk relevante onderwerpen waarbij een spanning tussen markt en overheid speelt
- maatschappelijk relevante onderwerpen te analyseren met oog op vormgeving van toepasselijke normen (bijv. door overheid, marktpartijen, sociale normen) en vragen te kunnen beantwoorden als: wie heeft hier verordenende/regelgevende bevoegdheid (*regulatory power*), wie zou die moeten hebben, hoe is dit gerechtvaardigd, hoe is dit historisch gegroeid en veranderd?
- kritisch na te denken over vragen als: in hoeverre mag de overheid ingrijpen in subjectieve rechten? In hoeverre wordt het privaatrecht geconstitutionaliseerd en in hoeverre wordt het staatsrecht geprivatiseerd?

Prerequisites

N.v.t.

Recommended reading

Per week minimaal 4 verplichte artikelen of hoofdstukken (in totaal 100 à 150 bladzijden per week)

Per week 1 à 3 aanbevolen artikelen of hoofdstukken

Omgevingsrecht

Faculty of Law

PUB4029

Period 2:

27 Oct 2025

19 Dec 2025

Credits:

6.0

Coordinator:

S. Schuite

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Presentation

Full course description

Nederland staat de komende jaren voor grote opgaven op het gebied van de fysieke leefomgeving. Het woningtekort, de kwaliteit van de natuur, de transitie van de landbouw en de verduurzaming van de energievoorziening leggen allemaal een beslag op de ruimte. Tegelijkertijd is de ruimte in Nederland schaars. Er moet 'gewoekerd' worden met de beschikbare grond, zegt men wel eens. Het geheel van wetten en regels over bouwwerken, infrastructuur, watersystemen, water, bodem, lucht, landschappen, natuur en cultureel erfgoed, kortom alles wat we rekenen tot de 'fysieke leefomgeving', noemen we het omgevingsrecht.

Dit blok gaat over het omgevingsrecht als bijzonder deel van het bestuursrecht. Het blok gaat daarmee over het reguleren van de fysieke leefomgeving met als doel het beschermen en het benutten daarvan. Door de recente inwerkingtreding van de Omgevingswet behandelt dit blok het omgevingsrecht volgens de veelbesproken Omgevingswet. Ook wordt, waar nodig, aandacht besteed aan de 'oude' sectorale wetten en regels op het gebied van de fysieke leefomgeving (Wabo, Wro, Wet milieubeheer, onteigeningswet e.d.). Deze wetten kunnen vanwege het overgangsrecht – dat overigens nog geruime tijd zal duren – relevant zijn.

Onderwerpen die tijdens het blok aan de orde komen zijn:

- de omgevingsvisie en het omgevingsprogramma;
- het omgevingsplan en afwijken van het omgevingsplan;
- de omgevingsvergunning en de omgevingsplanactiviteit;
- natuur- en soortenbescherming;
- Europees en internationaal milieurecht;

- het actieve grondbeleidsinstrumentarium (i.h.b. voorkeursrechten en onteigening);
- handhaving van omgevingsrecht.

Lesmethoden

Onderwijsgroepen: tijdens de zeven onderwijsbijeenkomsten wordt gewerkt met gespreksleiders, die per taak/casus het voorzitterschap van de nabespreking op zich nemen.

Hoorcolleges: het blok bevat verschillende hoorcolleges, deels gedoceerd door gastsprekers werkzaam bij de overheid, in de wetenschap en in de advocatuur.

Toetsvormen

Schriftelijk (open vragen)(70%). Het schrijven van een wetenschappelijke annotatie telt voor 30% mee. De herkansing is mondeling. Indien uw annotatie met een onvoldoende is beoordeeld wordt deze mede mondeling herkanst o.b.v. een aantal vragen over een andere, vooraf aan u toegestuurde uitspraak.

Course objectives

Na afsluiting van dit blok heeft de student een gedegen kennis van de Omgevingswet en de oude sectorale wetten en regels op het gebied van de fysieke leefomgeving. Daarnaast is de student in staat complexe juridische vraagstukken op het gebied van het omgevingsrecht te analyseren en op te lossen. De student overziet de grotere bestuursrechtelijke lijnen die door het omgevingsrecht lopen en kan een goed onderbouwde toekomstvisie op Nederland geven. Tot slot is de student in staat om een gemotiveerd praktijkstandpunt over te brengen aan anderen.

Prerequisites

Aanbevolen voorkennis

Voor het volwaardig kunnen volgen en afronden van het mastervak Omgevingsrecht is een juridische bacheloropleiding vereist. De eindtermen uit de bachelorblokken Staats- en bestuursrecht, Bestuursprocesrecht en Verbintenissenrecht vormen dan ook het startniveau voor dit vak.

Recommended reading

Literatuur

- Ch.W. Backes e.a. (red.), *Handboek Omgevingswet*, Den Haag: Boom Juridisch 2024. **LET OP: dit boek kan niet online worden geraadpleegd en moet worden aangekocht.**
- E.T. de Jong & J. in 't Hout (red.), *Omgevingswet. Inclusief relevante wet- en regelgeving (Sdu Wettenbundel)*, Den Haag: Sdu 2025. **LET OP: deze bundel kan niet online worden geraadpleegd en moet worden aangekocht.**

Estate Planning: Bedrijfsopvolging

Faculty of Law

TAX4008

Period 2:

27 Oct 2025

19 Dec 2025

Credits:

6.0

Coordinator:

R.H.C. Luja

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Presentation and paper

Keywords:

Bedrijfsopvolging, belastingheffing, personenvennootschap, BV, testament, huwelijkse voorwaarden, MKB

Full course description

In dit blok wordt het onderwerp 'Bedrijfsopvolging' behandeld vanuit het perspectief van een ondernemer in een kleine of middelgrote onderneming (MKB). Je bekijkt de samenloop tussen belastingrecht (de vennootschapsbelasting, de inkomstenbelasting en de schenk- en erfbelasting) en privaatrecht (ondernemingsrecht, huwelijksvermogensrecht en erfrecht) in nationale verhoudingen. Je bestudeert 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 (en vastgoed) en naar huwelijkse voorwaarden 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

- Je bezit kennis van geselecteerde fiscale faciliteiten gericht op de bedrijfsopvolging in het midden- en kleinbedrijf.
- Je kunt een beredeneerd oordeel vormen over de fiscale aspecten van een voorgenomen bedrijfsopvolging in de MKB-sfeer.

- Je bent je 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 (met name het erfrecht, huwelijksvermogensrecht, ondernemingsrecht).
- Je bent in staat fiscale aandachtspunten te formuleren bij het adviseren van MKB-ondernemers over bedrijfsopvolging in nationale verhoudingen mede met het oog op huwelijksvoorwaarden en testamenten.
- Je kan in teamverband een presentatie voorbereiden en presenteren.

Prerequisites

Volgtijdelijkheidseis :

NVT

Aanbevolen voorkennis:

Je dient bij aanvang een grondige kennis te hebben van de Nederlandse 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 nodig.

Recommended reading

Verplichte literatuur

Tot de verplichte literatuur behoren, naast een Kluwer of SdU bundel Belastingwetgeving 2025 en het Burgerlijk wetboek (2022 of later), de volgende boeken:

Essers / Van Kempen, Cursus belastingrecht (Inkomstenbelasting), studenteneditie 2023/2024, Wolters Kluwer, Van Vijfeijken / Gubbels, Cursus belastingrecht (Schenk- en Erfbelasting), 2024/2025, 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 van de genoemde boeken.

Aanbevolen literatuur

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.

Cross-border Taxation of Human Capital

Faculty of Law

TAX4009

Period 4:

2 Feb 2026

2 Apr 2026

Credits:

6.0

Coordinator:

M.J.G.A.M. Weerepas

Teaching methods:

PBL, Lecture(s), Assignment(s)

Assessment methods:

Written exam, Final paper, Assignment

Keywords:

INTERNATIONAL TAX LAW ON HUMAN CAPITAL, EU SOCIAL SECURITY LAW, CASE LAW

Full course description

The course focuses on wage/income tax and social security contributions of employees and employers operating internationally:

1. The employee living abroad and working in the Netherlands and
2. The employee living in the Netherlands and working abroad. In case of employers: obligation to withhold tax and liability.

Special cases:

1. Hiring out of labour, posting, performing activities in two or more (Member) States;
2. Artists and sportsmen;
3. Cross border workers (Belgium and Germany);
4. Fiscal facilities (30%-arrangement);
5. Directors;
6. Pension;
7. Students.

Course objectives

- Students can recognize, analyze, interpret and classify the facts in a proper way; they can apply their knowledge and understanding in the given cases;

- Students can define and describe in depth the issues regarding to taxation and social security contributions in cross border labour situations; they have competence to apply the applicable rules;
- Students can apply the OECD Model (taxation) and Regulation 883/2004 and Regulation 987/2009 (social security contributions);
- Students can research, discuss and combine the fields of taxation and social security;
- Students can debate and criticize the (outcome of) current rules;
- Students can formulate and resolve the problems arising from cross border employment.

Prerequisites

None

Recommended prior knowledge

International and EU tax law

Recommended reading

Most important literature:

1. K. van Raad, Materials on international & EC Tax Law, Volume I and III, latest edition, International Tax Center Leiden
2. Reader with several loose-leaf texts

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 incurrance 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

Global Law

Faculty of Law

MET4011

Period 5:

13 Apr 2026

12 Jun 2026

Credits:

6.0

Coordinator:

S.A. Reyes Molina

Teaching methods:

PBL

Assessment methods:

Full course description

Law is typically thought of as the result of the exercise of State sovereignty. This intuition immediately confines the law's effects to the territory where sovereignty is exercised, making it a local phenomenon. However, this picture of the law is insufficient. States are in constant interaction among themselves, requiring thus their own regulation. This regulation takes the form of international treaties and conventions. Considering these two spheres of action, the national and international, one might think that the picture of law starts becoming fully formed.

Although this image of the law still stands in many respects, it is insufficient when addressing several contemporary issues that affect us globally. First, it does account for the appearance of non-state actors and supra-national institutions, such as the United Nations, European Union, World Trade Organization, World Economic Forum, World Health Organization, and transnational companies, and their interaction. Second, it does not provide fitting solutions to global problems, such as inequality, global poverty, climate change, global health, and mass human migration. Third, the division between national and international simplifies the relationship between modern states and ignores global injustices western powers have committed in the past through imperialism and colonialism.

This course provides you with the conceptual tools required to critically assess current global issues and their impact on our understanding of the law. The new challenges we face demand a thorough re-examination of our current legal institutions and their place in a globalized world. It invites us to think of a new dimension beyond the national and international: the global. Thinking of law as Global

Law forces us to reassess traditional core categories in legal thinking, such as a) sources, b) authority, and c) subjects. These categories are at the core of this course.

What are the sources of global law? Given the very nature of the contemporary problems we face, traditional sources of law such as constitutions, legislators, and treaties and conventions are not suitable to answer this question. Who is the ultimate authority on issues that global law covers? What is the justification for such authority? What makes this authority legitimate? The traditional categories of authority do not cover enough ground to provide an adequate response to these inquiries. Lastly, who are the subjects of global law? What is the relationship between global law and non-human entities? What's the role of rights in the development of global law?

Over seven weeks, you will critically explore these questions. Each session will revolve around a topic that will address a dimension of global law. Doing so will shed light on the challenges that an interconnected world brings to our current understanding of the law and related concepts.

Assessment methods:

The assessment methods are: a written exam (70% of the total grade) and weekly essays (30% of the total grade)

Course objectives

By the end of the course, students will be able to:

- a) critically analyze how the current global issues impact our understanding of the law;
- b) recognize conceptual notions of global law as opposed to international, transnational, and domestic law;
- c) explain the complexity of the sources and subjects of global law;
- d) understand the relationship between authority and global law.
- e) develop original arguments to substantiate claims about contentious topics in global law.

Prerequisites

N/A

Recommended prior knowledge:

Legal Philosophy

Legal History

Jurisprudence

Migration Law

Human Rights Law

Ethics

Europeanisering Sociaal Recht

Faculty of Law

PUB4027

Period 5:

13 Apr 2026

12 Jun 2026

Credits:

6.0

Coordinator:

A.P. van der Mei

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Final paper, Assignment

Full course description

Binnen de Europese Unie (EU) zijn het arbeidsrecht, het socialezekerheidsrecht en het gezondheidsrecht primair nationale rechtsgebieden. Het is in beginsel aan de lidstaten om, bijvoorbeeld, de regels vast te stellen voor de totstandkoming en beëindiging van een arbeidsovereenkomst, de hoogte en toekenningsvoorwaarden van socialezekerheidsuitkeringen of de voorwaarden waaronder een patiënt een arts aansprakelijk kan stellen voor door medische fouten veroorzaakte schade. Dit betekent evenwel niet dat het EU-recht van geen belang is voor studenten en beoefenaren van het sociaal recht. Integendeel, de EU en het EU-recht spelen een grote, en een steeds grotere, rol op sociaal terrein. Het nationaal sociaal recht is in toenemende mate aan het 'Europeaniseren'. De EU-wetgever (Commissie, Raad, Parlement) heeft op tal van deeltherreinen van het sociaal recht regelgeving aangenomen die nationale regels harmoniseren of coördineren. De verdragsregels inzake de interne markt leggen belangrijke beperkingen/verplichtingen op die nationale wetgevers, uitvoeringsinstanties en werkgevers dienen te respecteren. Het Hof van Justitie heeft een omvangrijke jurisprudentie ontwikkeld die van groot belang is voor eenieder die zich met het sociaal recht bezig houdt en, derhalve, een centrale plaats inneemt in dit blok "Europeanisering van het sociaal recht".

Recommended reading

Blokspecifieke literatuur en jurisprudentie beschikbaar gesteld via de online leeromgeving Canvas.

Verdieping Formeel Belastingrecht

Faculty of Law

TAX4003

Period 5:

13 Apr 2026

12 Jun 2026

Credits:

6.0

Coordinator:

N.H.A. Gorissen

Teaching methods:

PBL, Lecture(s), Presentation(s)

Assessment methods:

Written exam, Final paper

Keywords:

Fiscale procesvoering, beginselen van behoorlijk bestuur, menselijke maat, fraus legis, invordering, aansprakelijkheidstelling, (internationale) informatie-uitwisseling, AVG, DAC, sfeerovergang, fiscaal boeterecht, fiscaal strafrecht, Europese Verdrag voor de Rechten van de Mens, ontwikkelingen formeel belastingrecht

Full course description

In het vak verdieping formeel belastingrecht wordt aandacht besteed aan het (fiscale) bestuursprocesrecht. Je bestudeert fiscale procedures, de verplichtingen van de belastingplichtige en de inspecteur in het kader van de belastingheffing en de informatie-uitwisseling op nationaal en internationaal niveau. Er wordt onder andere ingegaan op de aanslagoplegging, de navordering- en naheffingsproblematiek, de schadevergoeding, fraus legis, de algemene beginselen van behoorlijk bestuur, het fiscaal compromis en de menselijke maat. Ook vindt een nadere verdieping plaats op de terreinen van het fiscale boete- en strafrecht. Hierbij wordt de relatie tussen de fiscale boete en het EVRM besproken aan de hand van de rechtspraak van het EHRM rondom het begrip 'criminal charge'. 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 positie van de adviseur komt eveneens aan bod. Binnen het vak verdieping formeel belastingrecht wordt niet alleen naar belastingheffing, maar ook naar de belastinginning gekeken. Centraal staan een aantal gevorderde, formele, invorderingsvraagstukken, zoals aansprakelijkheidstelling van bestuurders en inleners.

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 en elementaire vormen van rechtsvergelijking toe.
- De student is in staat de systematiek van het formele belastingrecht in nationale verhoudingen toe te passen.
- De student verkrijgt aantoonbare kennis van en inzicht in het fiscale bestuurs(proces)recht, het fiscale boete- en strafrecht en de invordering.
- 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.
- 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

Verplichte literatuur:

- Douma e.a., Algemene wet inzake rijksbelastingen, FED, Deventer, laatste druk (verplicht)
- Pocket Belastingwetten 2026
- Nederlandse wettenbundel (recente uitgave)
- Reader "Teksten verdieping formeel belastingrecht 2025-2026" (UM-reader)

Aanbevolen literatuur:

- Poelmann (red.) Jurisprudentie formeel belastingrecht, Boom fiscale uitgevers, Den Haag, laatste druk;

Global Tax Policy and Sustainable Governance

Faculty of Law

TAX4014

Period 5:

13 Apr 2026

12 Jun 2026

Credits:

6.0

Coordinator:

R.H.C. Luja

Teaching methods:

PBL, Lecture(s)

Assessment methods:

Written exam, Final paper, Presentation

Keywords:

Tax Policy, Inequality, Redistribution, Digital Economy, Climate Change, Sustainable Governance, Fiscal Ethics

Full course description

How can tax systems help solve some of the world's biggest challenges? This course explores how taxation can be used as a policy tool in response to global issues such as inequality, climate change, and digitalisation. Rather than focusing on tax law as it is, you will examine the broader role of tax systems in shaping a more sustainable and fair society.

The 2025/2026 course centres on three key themes:

- First, we look at inequality and intergenerational equity, and explore how income, wealth, and inheritance taxes could contribute to fairer wealth distribution, discussing ideas like a universal basic income.
- Next, you will investigate corporate taxation in a digital, automated economy. As companies become less tied to physical locations and manual labour, we explore the challenges this poses for fair taxation. Special attention is given to ethical boardroom decision-making and the tax needs of developing countries in a globalised system.
- Finally, we turn to climate change. You will consider how taxation can encourage greener choices and how regulation of tax expenditure (tax subsidies and state aid) influences environmental outcomes.

At the end we will explore how sustainability, inequality, and personal and corporate taxation are interlinked by means of the Doughnut economy concept.

This course takes an interdisciplinary approach. While grounded in law, you will also engage with political and economic theory, philosophy, and current public debate.

Assessment method:

The written exam will consist of writing a position paper during a regular exam timeslot.

Course objectives

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

- Identify key tax-related issues connected to selected global challenges. For 2025/2026 these are: inequality, the digital economy and climate change.
- Critically assess how taxation is or is not to be used to address these challenges.

Form and express your own reasoned views on tax and sustainable governance in the context of the challenges selected.

Prerequisites

Pre-requisites:

N/A

Recommended prior knowledge:

A basic introduction into income and business taxation would be helpful, but not essential.

Recommended reading

Mandatory reading:

A selection of academic articles, documents from international bodies and NGO's and items from journals and newspapers, to be specified in the course book.

Recommended reading:

N/A

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 Internship International and European Tax Law

Faculty of Law

TAX4023

Year:

1 Sep 2025

31 Aug 2026

Credits:

6.0

Coordinator:

C.A.E. FranssenK.G.M. Mertens

Teaching methods:

Assessment methods:

Final paper

Keywords:

Internship, practical experience

Full course description

The internship is a practical elective. You work on intended learning outcomes related to your competences and scientific knowledge that is related to your master.

You search for an internship organisation yourself and discuss with the supervisor at the internship organisation on what specific learning outcomes you can work during the internship by performing your tasks. From the faculty you will have a faculty supervisor who reads your internship diaries and assesses the internship report.

The internship lasts for a minimum of 20 internship days (160 hours). The internship can be undertaken part time (minimum of 2 days per week) or full time.

100% working from your home office is not allowed. Hybrid internships are possible.

Assessment methods:

- ☒ Assessment by the internship organisation
- ☒ Internship report
- ☒ Internship diary

Course objectives

- Working on writing competences
- Analysing
- Working in a team
- Applying legal knowledge in practice
- Communication
- Presenting
- Learning to prioritise

Prerequisites

In order to be able to receive credits for the internship you have to submit an internship proposal to the internship coordinator. The internship coordinator assesses whether the proposal meets the conditions set forth in the internship guidelines. You can consult the internship guidelines on the student intranet.

Master Thesis International and European Tax Law

Faculty of Law

TAX4056

Year:

1 Sep 2025

31 Aug 2026

Credits:

12.0

Coordinator:

Teaching methods:

Assessment methods:

Keywords:

Full course description

Course objectives

Recommended reading

