Spring Courses 2018
Foundations of Taxation & Fundamentals of International and European Tax Law
Aruba and Curaçao (March and April 2018)
I. Foundations of Taxation

Taxes are a fact of life! A good understanding of how taxation works will let you have more control over your business activities and your own economics. The course is of introductory level, therefore also non-tax professionals, who would like to have a fair approach to taxation for daily life. Do not worry about the numbers or mathematical operations; tax law is not about that.

The Course gives an overview of the most important topics of a tax system at an introductory level. It will let you understand why we pay taxes, the foundations of the tax system, the most relevant types of taxes, tax procedures related to compliance as well as how to optimize your taxes in a basic approach to tax strategy.

II. Fundamentals of International and European Tax Law

This course allows participants to understand the interaction between domestic, community and treaty law in tax matters, as well as the basic concepts, objectives, institutions, principles of and methods to avoid double or multiple taxation. Participants analyse issues related to double non-taxation, tax evasion and tax avoidance. Furthermore, the impact of taxation in the international arena (and vice versa), and the impact on the economy of states, individuals, entrepreneurs, and other individuals and organisations is stressed, and most importantly its impact on business. Especial importance is granted to EU tax law, given the major role of the European Union and its Member States in the world economy.

Spring Courses I and II

Participants will learn the concepts and goals of international taxation, and the principles of international tax law and policy. They will also study tax treaties and their definitions, and systems for avoiding double taxation. Furthermore, participants will have the opportunity to learn the basics of EU law and institutions and the impact of the European Union on taxation.

We look forward to your participation!

Maastricht Centre for Taxation
Ms. Sandy van Thol LL.M. obtained her Tax Master’s degree in 2003 at Maastricht University and is specialized in tax litigation and international tax and estate planning. She has vast practical international and European tax law experience, having worked in the Netherlands and Aruba at internationally oriented firms.

She started her boutique tax firm Sotto Voce Solutions in Aruba in 2015 and has been working as an independent international tax lawyer.

She has also been associated with the University of Aruba as a lecturer on both national and international tax law in the third bachelor year and in the Double Degree Master’s Program on International and European Tax Law.

She has also been the regional Caribbean Editor for the IBFD, headquartered in Amsterdam, since 2016.

Dr. Marcel Schaper is a renowned expert in international and European tax law at the Maastricht Centre for Taxation. He has been assistant professor of law at Maastricht University since September 2012. Marcel studied economics and law at Maastricht University. He obtained his PhD in December 2012 with a dissertation entitled ‘The Structure and Organisation of EU Law in the Field of Direct Taxes’, which was published as Volume 27 in the IBFD Doctoral Series.

The dissertation was awarded the 2013 European Academic Tax Thesis Award by the European Commission and the European Association of Tax Law Professors (EATLP), as well as receiving an honourable mention in the competition for the 2013 Mitchell B. Carroll Prize of the International Fiscal Association (IFA).

In 2015/16, Marcel participated in Steep Face, UM’s young leadership programme. From September 2007 until September 2009, Marcel served as one of six elected academic members of staff on the University Council.
Academic Programme

Spring Course I: Foundations of Taxation
Topic 1: Principles and Concepts
- What are taxes and tax law?
- Goals of taxation
- The tax mix
- Principles of tax system design
- Legal principles of taxation
Topic 2: Income and Corporation Taxes
- Introduction to personal income taxation
- Introduction to corporation taxation

Spring Course II: Fundamentals of International and European Tax Law
Topic 1: Principles of International Tax
- Principles of International Taxation
- Definition and sources of international tax law
- Basic concepts (jurisdiction, residence, source)
- Avoidance of double taxation
- Principles of international tax policy
Topic 2: Tax Treaties
- Fundamentals of tax treaty application
- How to apply tax treaties
- Overview of the OECD Model Tax Convention
Topic 3: EU Law and Tax
- EU Tax Law
- Principles of EU law
- EU institutions
- Fundamentals of EU tax directives
- Introduction to EU case law on direct taxation

Location and dates

Persons interested in joining the Spring Courses have the possibility to attend
the course(s) in Aruba or Curaçao.

Aruba
Spring Course I: 9 and 10 April 2018
Spring Course II: 11, 12 and 13 April 2018

Curaçao
Spring Course I: 29 and 30 March 2018
Spring Course II: 4, 5 and 6 April 2018

Exams
In order to receive a certificate of achievement, you will have to take and pass
the online exam(s). The exams will be held on the following dates:

Spring Course I: Tuesday, 15 May 2018 (09.00 - 12.00 AST)
Spring Course II: Tuesday, 22 May 2018 (09.00 - 12.00 AST)
**Entrance Requirements**

*Tax knowledge*
- Spring Course I: knowledge of a tax system is not required;
- Spring Course II: knowledge of a tax system is required. In case you do not meet this requirement, we advise you to also apply for Spring Course I.

*English language*
Should your first language not be English, your English language skills must be good enough for you to undertake these intensive academic tax courses. Please feel free to contact us for advice!

**FOR MORE INFORMATION ABOUT THE COURSE, PLEASE CLICK HERE >**

**Registration**

*PLEASE USE THIS LINK FOR REGISTRATION >*

**Materials**

Students will receive the list of recommended course reading material in advance. Learners are advised to read and prepare for the classes in advance.

**Certificates**

If you have attended the course, you will receive a certificate of completion from Maastricht University. A certificate of achievement from Maastricht University is also available for participants following the course and passing a final exam. An additional 50 hours of independent study is required.

**Exam**

Participants interested in a certificate of achievement from Maastricht University need to pass a final exam. The examination fee for both exams is € 65. Should you choose to take only one exam, the examination fee is € 50.

To register for the exam, please choose the option on the subscription page or contact us by email at elise.peeters@maastrichtuniversity.nl.

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**Fees and Discounts**

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<tr>
<th>The tuition fee for one course is € 600</th>
<th>Fee after Discounts</th>
<th>Requirements</th>
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</thead>
<tbody>
<tr>
<td>Course on Foundations and Fundamentals</td>
<td>€ 1000</td>
<td>The reduced price applies if you register for both</td>
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<tr>
<td>Students of disciplines related to taxation</td>
<td>€ 400</td>
<td>The discount only applies to full time students including PhD, and LL.M. candidates.</td>
</tr>
<tr>
<td>Students of disciplines related to taxation</td>
<td>€ 600</td>
<td>The discount only applies to full time students including PhD, and LL.M. candidates joining the two courses (Foundations + Fundamentals).</td>
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<tr>
<td>Alumni of the University of Aruba</td>
<td>€ 600</td>
<td>The discount only applies to alumni who 1) have graduated no longer than two years ago, and 2) are joining the two courses (Foundations + Fundamentals). Applicants to the discount are requested to send soft copy of the diploma to <a href="mailto:elise.peeters@maastrichtuniversity.nl">elise.peeters@maastrichtuniversity.nl</a>.</td>
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**Double Degree Master Programme in International and European Tax Law**

The Double Degree Master Programme starts in September. If you are interested in doing the master’s, for exemption from the entry exam you may need to obtain a certificate of achievement for the course.

**TO CHECK IF YOU MEET OTHER REQUIREMENTS OR FOR MORE INFORMATION ABOUT THE MASTER’S, PLEASE CLICK HERE >**

Direct admission to the Double Degree Master Programme is also possible for students who have taken a course in substantive tax law (e.g. Arubaans Belastingrecht) as part of their bachelor’s programme, in combination with either the course on Foundations of Taxation or on Fundamentals of international and European Tax Law.
Spring Courses 2018

Questions?
For queries about any of our courses, or to discuss your application, please do not hesitate to get in touch with our coordinators in the Netherlands or Aruba:

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