



Maastricht University



Fundamentals of International and European Tax Law

6 - 8 April, 2017

International and European Tax Law



University of Aruba

Spring Course on Fundamentals of International and European Tax Law

Cross-border transactions involve a number of tax issues. For taxpayers and tax administrations, a purely domestic approach may not suffice to deal with them in a satisfactory manner. This course is designed to help tax professionals to increase their knowledge through immersion in the fascinating world and alternatives offered by international and European tax law. It will provide an overview of the most important topics related to the taxation of cross-border transactions at an introductory level.

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.

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



Academic Staff

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

Day 1:

- 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

Day 2:

- Tax Treaties
- How to apply tax treaties
- Overview of the OECD MC

Day 3:

- EU Tax Law
- Principles of EU law
- EU institutions
- Fundamentals of EU tax directives
- Introduction to EU case law on direct taxation

Entrance Requirements

Before applying, please ascertain whether you have sufficient knowledge of a tax system. If this is not the case, the course on Foundations of Taxation could be your best start. This course takes place 3 - 4 April 2017. Should your first language not be English, your English language skills must be good enough for you to undertake this intensive academic tax course.

After submitting the registration form, please email copies of the documents certifying your qualifications and language level to: e.buitragodiaz@maastrichtuniversity.nl
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. This online exam takes place in the last week of April 2017. The examination fee is € 50. If you are also taking the course on Foundations of Taxation, the exam fee for the two course exams together is € 65.

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

Fees and Discounts

The tuition fee for this course is € 600	Discounts	Requirements
Course on Foundations and Fundamentals courses	€ 1000	The reduced price applies if you register for both
Groups of three or more persons	10%	If this is the case, please indicate this on the registration form.
PhD and LLM students of disciplines related to taxation. Tax law professors	€ 400	The discount only applies to full-time PhD candidates, students or professors taking a single course to taxation.
PhD and LLM students of disciplines related to taxation. Tax law professors	€ 600	The discount only applies to full-time PhD candidates, students or professors taking both courses to taxation. (Foundations + Fundamentals)

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.

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Questions about this Course?

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:

Maastricht University | International and European Tax Law

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