

SPRING COURSES IN THE CARIBBEAN!

ARUBA, 2017

Course 1: FOUNDATIONS OF TAXATION

Dates Monday 3rd of April and Tuesday 4th April 2017
 Level Introductory level

Taxes are a fact of life! A good understanding of how taxation works would let you have more control over your business activities and your own economics. The course is oriented to any person who would like to have a fair approach to taxation for daily life. Do not worry for 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.

Topics Covered		Time Schedule
Concepts and Goals of Taxation	Principles of Taxation	From 9:00 till 16:30 Every day
Personal Income Taxes	Business Form and Corporation Taxes	
Value Added Taxes	Tax Planning and Tax Procedure	

Course 2: FUNDAMENTALS OF INTERNATIONAL AND EUROPEAN TAX LAW

Dates Thursday 6th, till Saturday 8th of April 2017
 Level Introductory level

This course gives an overview of the most important topics related to the taxation of cross border transactions at an introductory level. It will let you understand the interaction between domestic, community and treaty law in tax matters as well as the basic concepts, goals, institutions, principles and methods to avoid double or multiple taxation as well as issues related to tax evasion and tax avoidance. Besides that you will realize the impact of taxation in the international arena, how they impact the economy of states, individuals, entrepreneurs, etc., and most important, your own 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.

Topics Covered		Time Schedule
Concepts and Goals of International Taxation	Principles of International Tax Law & Policy	From 9:00 till 16:30 Every day
Tax Treaties: Definitions and System	Tax Treaties: Avoidance of Double Taxation	
Basics of EU Law and Institutions	The Impact of the European Union on Taxation	

Academic Staff

Dr Marcel Schaper (Maastricht University)
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 Sotto Voce Business & Tax Solutions VBA)
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Entry Requirements

For Course 1 it is necessary to have a good command of English language. Applicants of Course 2, not following Course 1, need to provide evidence of substantive studies on taxation and language level, by mail to: E.Buitragodiaz@maastrichtuniversity.nl

Materials

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

Certificates

Upon attendance to the Course, participants receive a **certificate of completion** from Maastricht University. A **certificate of achievement** from Maastricht University is also available for participants following the courses and passing a final exam. An additional 100 hours of self-study is required.

Double Degree Master Programme in International and European Tax Law

Every year the Double Degree Master Programme starts in September. If you are interested in joining the Master, to be released of an entry exam you may need to obtain a certificate of achievement of the courses on Foundations and Fundamentals. Likewise, passing the exam for Course 2 suffices for students following only Course 2. To check if you meet other requirements or to get more information about the Master you can 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*) in their bachelor's in combination with *Foundations of Taxation* or *Fundamentals of international and European Tax Law*.

Exam

Participants interested in a certificate of achievement from Maastricht University need to approve a final exam. This exam takes place online a couple of weeks after the course ends.

The examination fee for a single course is €50. For the two courses is €65.

To register for the entrance exam, please mark the option in the registration form.

Contact

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