

# Course Descriptions Bachelor 2024-2025 DRAFT

Course Title	Belastingrecht voor Ondernemingen																								
Course Code	TAX3010																								
ECTS Credits	13,0																								
Assessment	Whole/Half Grades																								
Period	<table><thead><tr><th>Period</th><th>Start</th><th>End</th><th>Mon</th><th>Tue</th><th>Wed</th><th>Thu</th><th>Fri</th></tr></thead><tbody><tr><td>4</td><td>3-2-2025</td><td>30-3-2025</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>5</td><td>14-4-2025</td><td>8-6-2025</td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	Period	Start	End	Mon	Tue	Wed	Thu	Fri	4	3-2-2025	30-3-2025						5	14-4-2025	8-6-2025					
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4	3-2-2025	30-3-2025																							
5	14-4-2025	8-6-2025																							
Level	Intermediate																								
Coordinator	Raymond Luja For more information:raymond.luja@maastrichtuniversity.nl																								
Language of instruction	Dutch																								
Goals	The goal of this course is to learn the direct and indirect taxation of businesses in Dutch tax law. Students are able to assess business taxation by (i) personal income taxation of businesses, (ii) corporate income taxation, (iii) value added tax, and (iv) transfer tax, both domestically and in relation to international and EU law.																								
Description	Tax law for businesses: income tax, corporation tax, value added tax, transaction tax.																								
Literature	To be announced on Student Portal.																								
Prerequisites	<p>This course is in transition for the bachelor Fiscal Economics.</p> <p>Please read:</p> <ul style="list-style-type: none"><li>* the Addendum to Chapter XVI SBE Bachelor's study programmes, article 16.8 in the SBE BSc EER 2023-2024</li><li>* the Transitional Regulations for BSc Fiscal Economics, Appendix I article 8 in the SBE BSc EER 2023-2024</li></ul> <p>The following rule applies to bachelor Fiscal Economics students.</p> <p><b>TRANSITIONAL REGULATION (TAX3010):</b></p> <p>The bachelor Fiscal Economics has been discontinued.</p> <p>Whether a course is in transition, cancelled, or replaced depends on the cohort you are in. Sometimes there are additional criteria. It is therefore very important to carefully read the EER and the addendum so you can apply the rules to your individual situation.</p>																								
Keywords																									
Teaching methods	PBL / Lecture																								
Assessment methods	Written Exam / Assignment / Presentation																								
Evaluation in previous academic year	For the complete evaluation of this course please click <a href="http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM">http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</a>																								
This course belongs to the following programme / specialisation	<table><tr><td>Bachelor Fiscal Economics</td><td>Transitional Regulation</td></tr></table>	Bachelor Fiscal Economics	Transitional Regulation																						
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