

## Course Descriptions None 2017-2018

Course Title Cross-border taxation of human capital  
 Course Code TAX4009  
 ECTS Credits 6,5  
 Assessment None

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	5-2-2018	6-4-2018					

Level no level  
 Coordinator Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl

Language of instruction English

Goals  
 \* Students can analyze the facts in a proper way.  
 \* Students can define and describe the issues regarding to taxation and social security contributions in cross border labour situations.  
 \* Students can apply the OECD Model (taxation) and Regulation 883/2004 (social security contributions).  
 \* Students can combine the fields of taxation and social security.  
 \* Students can criticize the current rules.

Description  
 The course focuses on wage/income tax and social security contributions of employees and employers operating internationally: I. The employee living abroad and working in the Netherlands and II. 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.

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

Prerequisites

Teaching methods PBL / Lecture / Assignment

Assessment methods Written Exam

Evaluation in previous academic year  
 For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

Master Fiscale Economie	Law Electives
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