

Course Descriptions None 2019-2020

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	3-2-2020	3-4-2020					

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 Fiscal Economics

Law Elective(s)