Course Descriptions None 2022-2023

Course Title	Tax Policy in the International Context
Course Code	EBC4034
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	31-10-2022	16-12-2022		X			X
4	6-2-2023	31-3-2023		X			X

Level	Advanced
Coordinator	Thomas Meissner For more information:t.meissner@maastrichtuniversity.nl
Language of instruction	English
Goals	Being able to understand and critically reflect recent developments and discussions concerning taxation issues in a global economy Being able to assess problems of international taxation in an internal market from a tax law and economic perspective Learn to formulate critical assessment of international taxation problems in oral and written form
Description	PLEASE NOTE THAT THE INFORMATION ABOUT THE TEACHING AND ASSESSMENT METHOD(S) USED IN THIS COURSE IS WITH RESERVATION. A RE-EMERGENCE OF THE CORONAVIRUS AND NEW COUNTERMEASURES BY THE DUTCH GOVERNMENT MIGHT FORCE COORDINATORS TO CHANGE THE TEACHING AND ASSESSMENT METHODS USED. THE MOST UP-TO-DATE INFORMATION ABOUT THE TEACHING/ASSESSMENT METHOD(S) WILL BE AVAILABLE IN THE COURSE SYLLABUS. In this seminar we will look into the problems of taxation in an international context with a special emphasis on the European Union. Questions like: How much tax diversity can be permitted and how much tax harmonisation is needed for a proper functioning of an internal market? If a particular degree of tax homogeneity is thought to be important, should we rely on centrally enforced harmonisation or on voluntarily agreed coordination? How far can and should excise taxes differ in an economy facing global competition? What are the economic and fiscal effects of the large variety of labour taxation and social security systems within Europe? Is there a need to harmonize consumption taxes (VAT) and how should a definitive system look like? What are the role of tax morale and the perception of taxes in internationally competing tax systems? These and other questions will be discussed from a law as well as economic perspective. We will also look at the particular problems due to the recently implemented and further planned enlargement of the European Union. Reference will be made to the principles and practices of federal tax systems in non-European countries. For further information please refer to www.unimaas.nl > Faculty of Law > Education > Programme guide of the appropriate academic year.
Literature	A collection of journal articles and reports will be made available.
Prerequisites	Public finance and public choice For exchange students, an intermediate course in Public finance/Public economics is required. Exchange students need to have obtained a Bachelor degree with a major in Economics, not in Business. The course is required for International Tax Law students (FE), but also suitable for IES and other students, as well as for exchange students. an advanced level of English
Teaching methods	PBL / Presentation / Groupwork
Assessment methods	Final Paper / Attendance / Participation
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	Compulsory Course(s)
SBE Exchange Master	Master Exchange Courses
SBE Non Degree Courses	Master Courses