

Course Descriptions None 2022-2023

Course Title Belastingrecht voor Ondernemingen

Course Code TAX3010

ECTS Credits 13,0

Assessment Whole/Half Grades

| Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|--------|-----------|-----------|-----|-----|-----|-----|-----|
| 4 | 6-2-2023 | 31-3-2023 | | | | | |
| 5 | 17-4-2023 | 9-6-2023 | | | | | |

Level Intermediate

Coordinator Marcel Schaper For more information:mgh.schaper@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 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.

Tax law for businesses: income tax, corporation tax, value added tax, transaction tax.

Literature To be announced on Student Portal.

Prerequisites

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 <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

Bachelor Fiscal Economics

Year 2 Compulsory Course(s)