Course Descriptions None 2023-2024

Course Title	International and European Tax Law
Course Code	TAX4002
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	30-10-2023	15-12-2023					

Level	no level
Coordinator	Kasper Dziurdz For more information:kasper.dziurdz@maastrichtuniversity.nl
Language of instruction	English
Goals	As said before, the area of international and European tax law is a notoriously complex branch in legal studies. For this reason, this course does not aim to be comprehensive. In contrast, we will not discuss some very relevant issues. This course aims to provide you with the necessary theoretical background and legal skills to study these other topics by yourself or in advanced courses. This course is more about legal thinking and problem solving, than about practical or technical application of the law.
Description	The master course "International & European Tax Law" invites its students to study the principles and foundations of international and EU law as it relates to direct taxation. Each state has its own tax system that has evolved throughout history differently from other tax systems due to the exogenous and endogenous natural, cultural, sociological and economical forces that have shaped its design. However, there are rules of law connecting these systems, providing ideas and concepts common to many states. The course 'International & European Tax Law' is about the international interaction of legal systems. The topics that will be covered in this course include - inter alia - the law of double tax conventions (DTCs), avoidance of double taxation, the Vienna convention on the law of treaties, the impact of EU law on national tax systems and the interaction between the international and European legal order. The area of international and European tax law is a notoriously complex branch in legal studies. Accordingly, it is rather difficult to get an overview of all the rules and principles that may be applicable when it comes to deal with practical cases. We will try to make the interactions visible and understandable.
Literature	The texts and documents needed will be electronically available. Recommendations for reading will be found in the course book.
Prerequisites	This course is in transition. The following rule applies to master Fiscal Economics students who started the programme prior to academic year 2023/24. Students who started the MSc FE prior to September 2023, who did not successfully complete one of the following courses before September 2023 will have two (2) resit examinations in 2023-2024 or have to successfully complete the replacement course TAX4030 "International Business Taxation" as from academic year 2023-2024. See the Transitional Regulations section in the Master Education and Examination Regulations for more information.
Teaching methods	PBL / Lecture
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

Transitional Regulations	See prerequisites