

## Course Descriptions None 2023-2024

Course Title	Cross-border taxation of human capital																
Course Code	TAX4009																
ECTS Credits	6,5																
Assessment	Whole/Half Grades																
Period	<table border="1"> <thead> <tr> <th>Period</th> <th>Start</th> <th>End</th> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td>4</td> <td>5-2-2024</td> <td>28-3-2024</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Period	Start	End	Mon	Tue	Wed	Thu	Fri	4	5-2-2024	28-3-2024					
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4	5-2-2024	28-3-2024															
Level	no level																
Coordinator	Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl																
Language of instruction	English																
Goals	<ul style="list-style-type: none"> <li>* Students can analyze the facts in a proper way.</li> <li>* Students can define and describe the issues regarding to taxation and social security contributions in cross border labour situations.</li> <li>* Students can apply the OECD Model (taxation) and Regulation 883/2004 (social security contributions).</li> <li>* Students can combine the fields of taxation and social security.</li> <li>* Students can criticize the current rules.</li> </ul>																
Description	<p>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.</p> <p>Special cases:</p> <ol style="list-style-type: none"> <li>1. Hiring out of labour, posting, performing activities in two or more (Member) States;</li> <li>2. Artists and sportsmen;</li> <li>3. Cross border workers (Belgium and Germany);</li> <li>4. Fiscal facilities (30%-arrangement);</li> <li>5. Directors;</li> <li>6. Pension;</li> <li>7. Students.</li> </ol>																
Literature	<p>Most important literature:</p> <ol style="list-style-type: none"> <li>1. K. van Raad, Materials on international &amp; EC Tax Law, Volume I and II, latest edition, International Tax Center Leiden</li> <li>2. Reader with several loose-leaf texts</li> </ol>																
Prerequisites																	
Teaching methods	PBL / Lecture / Assignment																
Assessment methods	Written Exam																
Evaluation in previous academic year	For the complete evaluation of this course please click <a href="http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM">http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</a>																
This course belongs to the following programme / specialisation	<table border="0"> <tr> <td>Master Fiscal Economics</td> <td>Law Elective(s)</td> </tr> </table>	Master Fiscal Economics	Law Elective(s)														
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