# Course Descriptions None 2025-2026

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| Course Title | Cross-border Taxation of Human Capital |
| Course Code | TAX4009 |
| ECTS Credits | 6,5 |
| Assessment | Whole/Half Grades |

Period

| Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|---|---|---|---|---|---|---|---|
| 4 | 2-2-2026 | 27-3-2026 | | | | | |

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| Level | Advanced |
| Coordinator | Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl |
| Language of instruction | English |
| Goals | <ul><li>Students can recognize, analyze, interpret and classify the facts in a proper way; they can apply their knowledge and understanding in the given cases;</li><li>Students can define and describe in depth the issues regarding to taxation and social security contributions in cross border labour situations; they have competence to apply the applicable rules;</li><li>Students can apply the OECD Model (taxation) and Regulation 883/2004 and Regulation 987/2009 (social security contributions);</li><li>Students can research, discuss and combine the fields of taxation and social security;</li><li>Students can debate and criticize the (outcome of) current rules;</li><li>Students can formulate and resolve the problems arising from cross border employment.</li></ul> |
| Description | This course is offered by the Faculty of Law. The course focuses on wage/income tax and social security contributions of employees and employers operating internationally: <ol><li>The employee living abroad and working in the Netherlands and</li><li>The employee living in the Netherlands and working abroad. In case of employers: obligation to withhold tax and liability.</li></ol> Special cases: <ol><li>Hiring out of labour, posting, performing activities in two or more (Member) States;</li><li>Artists and sportsmen;</li><li>Cross border workers (Belgium and Germany);</li><li>Fiscal facilities (30%-arrangement);</li><li>Directors;</li><li>Pension;</li><li>Students.</li></ol> |
| Literature | Most important literature: <ol><li>K. van Raad, Materials on international & EC Tax Law, Volume I and III, latest edition, International Tax Center Leiden</li><li>Reader with several loose-leaf texts</li></ol> |
| Prerequisites | Recommended prior knowledge <ul><li>International and EU tax law</li></ul> |
| Transitional Regulations | TRANSITIONAL REGULATIONS <ul class="trcohorts"><li>Master Fiscal Economics</li></ul><ol><li>In 2024-2025 education and exam/resit opportunities are offered.</li><li>In 2025-2026 exam/resit opportunities are offered.</li><li>From 2026-2027 onwards, the course is cancelled.</li></ol><table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><col><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025</td><td>X</td><td>X</td><td> </td></tr><tr><td>2025-2026</td><td> </td><td>X</td><td> </td></tr><tr><td>2026-2027 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table> |
| Teaching methods | PBL / Lecture / Assignment |
| Assessment methods | Final Paper / Written Exam / Assignment |
| 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

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| Master Fiscal Economics | TR - Law Electives |