

Course Descriptions None 2025-2026

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

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

Level Advanced
 Coordinator Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl
 Language of instruction English

Goals

- Students can recognize, analyze, interpret and classify the facts in a proper way; they can apply their knowledge and understanding in the given cases;
- 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;
- Students can apply the OECD Model (taxation) and Regulation 883/2004 and Regulation 987/2009 (social security contributions);
- Students can research, discuss and combine the fields of taxation and social security;
- Students can debate and criticize the (outcome of) current rules;
- Students can formulate and resolve the problems arising from cross border employment.

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.

The employee living abroad and working in the Netherlands and the employee living in the Netherlands and working abroad. In case of employers: obligation to withhold tax and liability.

Special cases:

- Hiring out of labour, posting, performing activities in two or more (Member) States;
- Artists and sportsmen;
- Cross border workers (Belgium and Germany);
- Fiscal facilities (30%-arrangement);
- Directors;
- Pension;
- Students.

Literature

Most important literature:

- K. van Raad, Materials on international & EC Tax Law, Volume I and III, latest edition, International Tax Center Leiden
- Reader with several loose-leaf texts

Prerequisites

Recommended prior knowledge

- International and EU tax law

Transitional Regulations

TRANSITIONAL REGULATIONS

- Master Fiscal Economics

In 2024-2025 education and exam/resit opportunities are offered.

In 2025-2026 exam/resit opportunities are offered.

From 2026-2027 onwards, the course is cancelled.

Academic Year	Education	Exam/Resit	Replacement(s)
2024-2025	X	X	
2025-2026	X	X	
2026-2027			

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

Master Fiscal Economics	TR - Law Electives
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