# Course Descriptions None 2025-2026

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| Course Title | Fundamentals of International Taxation |
| Course Code | TAX4010 |
| ECTS Credits | 6,5 |
| Assessment | Whole/Half Grades |

Period

| Period | Start | End | Mon | Tue | Wed | Thu | Fri |
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| 1 | 1-9-2025 | 17-10-2025 | | | | | |

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| Level | Advanced |
| Coordinator | Kasper Dziurdz For more information:kasper.dziurdz@maastrichtuniversity.nl |
| Language of instruction | English |
| Goals | <ul><li>Students develop a rounded knowledge of the foundational aspects of international taxation.</li><li>Students become familiar with the OECD/UN Model Convention and Commentary and are able to navigate these instruments in a self-structured manner.</li></ul> |
| Description | This course is offered by the Faculty of Law. This course provides an advanced introduction to international tax law. It establishes foundational knowledge of concepts and legal instruments which are recounted and explored further in subsequent courses of the LL.M. International and European Tax Law. The course first introduces the main sources of law relevant in international taxation. Subsequently, we focus on fundamental aspects related to the application of tax in respect of cross-border income-generating activities. In particular, we discuss (1) the relationship between double tax treaties and domestic law, (2) entitlement to double tax treaty benefits and the scope of double tax treaties, (3) the concept of residency in domestic tax law and tax treaty law (4) issues of nexus for source state taxation and (5) mechanisms for the elimination of economic and juridical double taxation. Assessment methods: Final exam (summative assessment) & control questions (formative assessment) |
| Literature | You are expected to have one of the following materials, which must contain the 2017 version of the OECD Model Tax Convention: <ul><li>Kees van Raad (ed.), Materials on International and EU Tax Law, Volume A (International Tax Center Leiden), or</li><li>Kees van Raad (ed.), Teksten Internationaal Belastingrecht, Volume 1B (Wolters Kluwer). Although the title of the materials is in Dutch, the necessary legal texts in Volume 1B are in ENGLISH. Please note that Volume 1A is not required for this course (and it is mainly in Dutch).</li></ul> |
| Prerequisites | |
| Transitional Regulations | TRANSITIONAL REGULATIONS - Master Fiscal Economics <ul><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 |
| 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

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| Master Fiscal Economics | TR - Core Courses |