Course Descriptions None 2025-2026

Course Title	Tax Policy in the International Context
Course Code	EBC4034
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	27-10-2025	12-12-2025					
4	2-2-2026	27-3-2026					

Level	Advanced
Coordinator	Thomas Meissner For more information:t.meissner@maastrichtuniversity.nl
Language of instruction	English
Goals	Being able to understand and critically reflect recent developments and discussions concerning taxation issues in a global economy Being able to assess problems of international taxation in an internal market from a tax law and economic perspective Learn to formulate critical assessment of international taxation problems in oral and written form
Description	In this seminar we will look into the problems of taxation in an international context with a special emphasis on the European Union. Questions like: How much tax diversity can be permitted and how much tax harmonisation is needed for a proper functioning of an internal market? If a particular degree of tax homogeneity is thought to be important, should we rely on centrally enforced harmonisation or on voluntarily agreed coordination? How far can and should excise taxes differ in an economy facing global competition? What are the economic and fiscal effects of the large variety of labour taxation and social security systems within Europe? Is there a need to harmonize consumption taxes (VAT) and how should a definitive system look like? What are the role of tax morale and the perception of taxes in internationally competing tax systems? These and other questions will be discussed from a law as well as economic perspective. We will also look at the particular problems due to the recently implemented and further planned enlargement of the European Union. Reference will be made to the principles and practices of federal tax systems in non-European countries. For further information please refer to www.unimaas.nl > Faculty of Law > Education > Programme guide of the appropriate academic year.
Literature	A collection of journal articles and reports will be made available.
Prerequisites	- Public Finance and Public Choice - An advanced level of English
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. <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 / Presentation / Groupwork
Assessment methods	Final Paper / Attendance / Participation
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 - Compulsory Courses