

# Course Descriptions None 2025-2026

Course Title International Business Taxation  
 Course Code TAX4030  
 ECTS Credits 6,5  
 Assessment Whole/Half Grades

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

Level Advanced  
 Coordinator Kasper Dziurdz For more information:kasper.dziurdz@maastrichtuniversity.nl  
 Language of instruction English

Goals 

- The student is able to demonstrate a systematic understanding of international tax treaty law in the area of business taxation.
- The students have the capacity to identify and analyse legal challenges in selected cases in the field of international business taxation and provide solutions for these challenges;
- The student has the skills to develop and defend sound legal arguments and solutions in complex cases based on own research and knowledge.
- The student is able to assess the strengths and weaknesses of different arguments in complex cases of international business taxation.
- The student can clearly express his/her solutions, arguments and views on international tax matters during high-level discussions with their peers.
- The student has the knowledge and learning skills essential for the continuation of his/her Master studies.

Description 

This course is offered by the Faculty of Law.

The course "International Business Taxation" builds on the skills and knowledge about double taxation conventions acquired in preceding course "Fundamentals of International Taxation" (TAX4010) or during the bachelor studies of "Fiscaal Recht" or "Fiscal Economics" at Maastricht University. It invites its students to study advanced topics of international tax law in direct tax matters with a strong focus on business taxation.

The topics that will be covered in this course include - inter alia - the interpretation of double taxation conventions, solutions for different types of conflicts, advanced issues involving permanent establishments, taxation of dividends, interest, royalties, capital gains, and services under double taxation conventions, tax treaty abuse and anti-abuse provisions including the principal purposes test (PPT) rule, and the Global Anti-Base Erosion (GloBE) rules.

While the course covers a wide range of important topics in the area of international business taxation, it does not aim to be comprehensive. Thus, not every relevant issue and topic will be discussed. Instead, the course aims to provide its students with the necessary theoretical background and legal skills to study these other topics independently or in advanced courses.

As double taxation conventions are concluded between (at least) two States, they may not only involve disputes between a taxpayer and a State but also conflicting views between the different States, leading to double taxation or double non-taxation. In addition, double taxation conventions limit the taxing rights under domestic tax law. Thus, the relationship between domestic tax law and international (tax) law causes additional complexities, such as in the case of undefined treaty terms or in situations of abuse. In many cases, there are no undisputed, single solutions to international tax problems. Rather, there are different views and different arguments in favour and against a certain outcome. Depending on the views taken and the strengths of the respective arguments, the outcome or solution may be different.

This course is more about legal thinking, research skills and legal argumentation than about practical or technical application of the law. Deliberately, many of the cases are controversial and do not have a single solution. This approach intends to reflect actual tax practice. Whether as a taxpayer, tax advisor, tax officer, tax judge or tax researcher, you will be confronted with controversial questions and cases. You will have to ask the right questions to have the full picture of the case. You will need to do the necessary research to find potential solutions. You will need to exchange views with other tax professionals, such as with (other) tax advisors, your client or the scientific community. You will need to understand the different arguments in favour and against a certain position. Last, but not least, you will need to defend your case or point of view while being able to anticipate other views and arguments. In this course, you will learn the necessary skills in the area of international business taxation. This also means that many of the cases will be controversial and will not have a single solution.

Teaching methods: PBL, Lectures, Tax Debates

Assessment methods: Written Exam, Tax Debate

Literature 

You are expected to have one of the following materials, which must contain the 2017 version of the OECD Model Tax Convention:

- Kees van Raad (ed.), Materials on International and EU Tax Law, Volume A (International Tax Center Leiden), or
- 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).

A printed reader containing the Global Anti-Base Erosion Model Rules will be available. All other recommended literature needed for the course will be electronically available. A recommendation for printed legal texts will be provided in due time.

Prerequisites 

Recommended prior knowledge

The course "International Business Taxation" is a compulsory course in all LL.M. tax tracks and the M.Sc. track "Fiscal Economics". Students are assumed to be familiar with the structure of (their) national tax systems and with the fundamentals of DTCs double taxation conventions. Students who have earned an LL.B. in "Fiscaal Recht" or a B.Sc. in "Fiscal Economics" at Maastricht University have followed compulsory courses that cover this prerequisite. Maastricht LL.B. graduates in "European Law School" who took the electives "Concepts of Income and Business Taxation" (TAX3009) and "International and European Tax and Customs Law" (TAX3013) as well as all students coming from abroad will be prepared for this course by following the preceding course "Fundamentals of International Taxation" (TAX4010).

Keywords 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.

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

onwards

Teaching methods PBL / Lecture  
 Assessment methods Written Exam / Presentation  
 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	Transitional Regulation
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