

Course Descriptions None 2026-2027

Course Title Concepts of Income and Business Taxation
 Course Code TAX3009
 ECTS Credits 6,5
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	1-2-2027	25-3-2027					

Level Introductory
 Coordinator Alice Draghici For more information:alice.draghici@maastrichtuniversity.nl
 Language of instruction English
 Goals You are able to understand and apply basic principles of personal and corporate income taxation from a government and taxpayer perspective.

You apply the leading policy principles relevant to personal income taxation to appraise foundational design features of income tax systems.

You explain and analyze possible approaches and rationales for the (non-)taxation of miscellaneous items of income, by reference to the policy principles of tax law.

You form and express views on the arguments on the advantages and disadvantages of different legal approaches reflected in state practice to the design of the different key components of income tax systems.

Description This course provides a basic introduction to income taxation.
 In the first part of the course, we focus on foundational issues related to the legal nature and design of personal income tax systems. Through a comparative methodology, we reflect on different approaches to the taxation of personal income (from employment, entrepreneurship and investment) and other key elements in the architecture of personal income tax systems (e.g., tax rates, tax credits, and the determination of the taxpaying unit).
 In the second half of the course, we address fundamental issues related to the taxation of legal entities. In particular, we focus on the rationale for corporate income taxation, company financing and issues related to the determination of the corporate income tax base.
 This course will not focus on the tax system of any state(s) in particular, instead taking principle-based comparative law approach.
 The course dedicates special focus to terminological aspects. We establish foundational knowledge of tax-specific lexicon (e.g., tax base, tax rates, tax credits, etc.) and other key terms in the area of taxation (employment, business, dividends, interest, capital gains, etc.).

Literature Provided via Canvas and the UM e-library

Prerequisites None

Keywords tax, personal income tax, corporate income taxation, tax base, income, tax accounting

Transitional Regulations

Teaching methods PBL / Lecture

Assessment methods Final Paper / 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

Bachelor International Business - Emerging Markets	Year 3 Elective Courses
Bachelor International Business	Year 3 Law Elecs - Maj Accounting
Bachelor International Business	Year 3 Law Elecs - Maj Finance
Bachelor International Business	Year 3 Law Elecs - Maj Inf Mgmt
Bachelor International Business	Year 3 Law Elecs - Maj Marketing
Bachelor International Business	Year 3 Law Elecs - Maj Org
Bachelor International Business	Year 3 Law Elecs - Maj SCM
Bachelor International Business	Year 3 Law Elecs - Maj Strategy