

Course Descriptions Bachelor 2023-2024

Course Title Belastingrecht voor Ondernemingen

Course Code TAX3010

ECTS Credits 13,0

Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	5-2-2024	28-3-2024					
5	15-4-2024	7-6-2024					

Level Intermediate

Coordinator Raymond Luja For more information: raymond.luja@maastrichtuniversity.nl

Language of instruction Dutch

Goals The goal of this course is to learn the direct and indirect taxation of businesses in Dutch tax law. Students are able to assess business taxation by (i) personal income taxation of businesses, (ii) corporate income taxation, (iii) value added tax, and (iv) transfer tax, both domestically and in relation to international and EU law.

Description Tax law for businesses: income tax, corporation tax, value added tax, transaction tax.

Literature To be announced on Student Portal.

Prerequisites The course Belastingrecht voor Ondernemingen (TAX3010) will no longer be offered in the academic year 2023-2024. The course will be replaced by the courses Belastingrecht voor Ondernemingen I (TAX3016), (Internationaal) Belastingrecht voor Ondernemingen II (TAX3017), and Kostprijsverhogende Belastingen (TAX3015).

For all details, please see the "Addendum to Chapter XVI SBE Bachelor's study programmes, article 16.8 in the SBE BSc EER 2023-2024 and the Transitional Regulations for BSc Fiscal Economics, Appendix I article 8 in the SBE BSc EER 2023-2024 – Version 2" (https://content.mailplus.nl/m10/docs/user31000669/1131/Addendum_SBE_BSc_EER_2023_2024___Adjustment_study_outline_BSc_FE_Version_2.pdf).

Keywords

Teaching methods PBL / Lecture

Assessment methods Written Exam / Assignment / 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

Transitional Regulations

See prerequisites