

Cross-border taxation of human capital

Academisch jaar 2014-15

Laatst gewijzigd

Periode

Period 4

Code

TAX4009

ECTS credits

6.0

Eenheid

Faculty of Law

Coördinator

M.J.G.A.M. Weerepas

Beschrijving

The course focuses on wage/income tax and social security contributions of employees and employers operating internationally: I. The employee living abroad and working in the Netherlands and II. the employee living in the Netherlands and working abroad. In case of employers: obligation to withhold tax and liability.

Special cases: 1. Hiring out of labour, posting, performing activities in two or more (Member) States; 2. Artists and sportsmen; 3. Cross border workers (Belgium and Germany); 4. Fiscal facilities (30%-arrangement); 5. Directors; 6, Pension; 7. Students.

Doel

Instructietaal

EN

Voorwaarden

Aanbevolen literatuur

Most important literature: 1. K. van Raad, Materials on international & EC Tax Law, Volume I and II, latest edition, International Tax Center Leiden

2. Reader with several loose-leaf texts

Lesmethoden

LECTURES

PGO

Toetsvormen

WRITTEN TEST

SCHRIFTELIJK TENTAMEN

Kernwoorden

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Comparative corporate taxation

Academisch jaar 2014-15

Laatst gewijzigd

Periode

Period 1

Code

TAX4010

ECTS credits

6.0

Eenheid

Faculty of Law

Coördinator

H. van de Hurk

Beschrijving

Doel

Instructietaal

EN

Voorwaarden

Aanbevolen literatuur

Lesmethoden

PGO

Toetsvormen

SCHRIFTELIJK TENTAMEN

Kernwoorden

European value added tax

Academisch jaar 2014-2015

Laatst gewijzigd

Periode

Period 1

Code

TAX4005

ECTS credits

6.0

Eenheid

Faculty of Law

Coördinator

Prof. dr. Ad van Doesum

Beschrijving

This course focuses on EU VAT Law. Therefore, during this course emphasis is laid on European VAT legislation (the VAT Directives and the VAT Regulation). A distinctive feature of the course is the special attention that is paid to the CJEU case law in the field of VAT. The course is set-up in a very structured way, using the so-called 'VAT Determination Scheme' that is derived from the VAT Directive as guidance.

During this course all aspects relevant for the effectuation of the tax are addressed, such as (but not limited to): What are the characteristics of EU VAT? Who do we tax? What do we tax? Which country is entitled to tax? How much VAT applies to the supply? Can the VAT be deducted? The course outlines the basic concepts of EU VAT, but certain optional VAT regimes will also be discussed (e.g. the VAT grouping regime). The course focuses on cross-border transactions. Special attention is paid to the guiding principles underlying the EU VAT system and to the VAT rules for international supplies of goods and services. Topics that predominantly depend on national VAT rules based on optional regimes and derogations (such as the special regimes for travel agents, second hand goods and the VAT regime applicable to immovable property) are only touched upon briefly during this course.

Doel

The course aims to familiarize its participants with the European VAT system. The basis of the course consists of the VAT legislation – most importantly, the VAT Directive (2006/112/EC) and the VAT regulation (282/2011/EC). As important as the VAT legislation is the VAT case law of the European Court of Justice (CJEU), which by now consists of more than 500 rulings. Understanding the value added tax from a

European point of view is necessary for understanding the national legislation of the Member States. After completing the course, the participants should:

- understand the legal nature, characteristics, backgrounds, and systematics of the EU VAT system;
- be able to solve real-life cases from a theoretical and practical point of view;
- be able to give - in English - an informed opinion on the case law relevant to the various topics discussed;
- be able to creatively and critically deal with the topics covered by this course, be able to show the points of failure of existing legislation (and/or CJEU case law) and to offer solutions to resolve these issues;
- be able to interpret the national VAT legislation in the context of the EU VAT Directive;
- be able to identify and explain the similarities and differences between European VAT rules and national VAT rules as well as differences in the VAT rules of the various Member States; and
- know the commonly used English terminology used in the field of VAT.

Instructietaal

EN

Voorwaarden

- Basic English speaking and writing skills;
- Basic knowledge of European law;
- Basic knowledge of EU VAT Law.
- Students are required to study the book: 'VAT in a Day' prior to the start of the course.

Aanbevolen literatuur

Reader containing draft key Chapters of the forthcoming book: Ad van Doesum, Herman van Kesteren and Gert-Jan van Norden (eds.), 'Fundamentals of EU VAT Law'.

Ad van Doesum and Frank Nellen, VAT in a Day, Kluwer, Deventer, 2013 (also available as e-book)

Lesmethoden

PGO

Toetsvormen

SCHRIFTELIJK TENTAMEN

Kernwoorden

European value added taxation, indirect tax, indirecte belastingen, btw, VAT, tax law, European law,

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Fiscaal concernrecht

Academisch jaar 2014-2015

Laatst gewijzigd

Periode

Period 1

Code

TAX4001

ECTS credits

6.0

Eenheid

Faculty of Law

Coördinator

Dr J.H.M. Arts

Beschrijving

Het blok Fiscaal concernrecht bouwt voort op het bachelorblok Vennootschapsbelasting. In het blok Fiscaal concernrecht wordt ingegaan op de fiscale problematiek van de grote, internationaal opererende onderneming. Daarbij staat de Nederlandse vennootschapsbelasting centraal. Het blok geeft een verdieping van de onderdelen deelnemingsvrijstelling en fiscale eenheid, die al in het blok Vennootschapsbelasting aan de orde zijn gekomen. Verder wordt de fiscale problematiek rond fusies en splitsingen behandeld, niet alleen op het gebied van de vennootschapsbelasting maar ook op dat van de overdrachtsbelasting alsmede de inkomstenbelasting bij aandeelhouders. Bij al deze onderwerpen komen ook bijzonderheden met betrekking tot de renteaftrek aan bod. Ten slotte wordt de dividendbelasting, die ook al summier in het blok Vennootschapsbelasting aan de orde is gekomen, uitgediept.

Doel

Doel van het blok is om de basiskennis op het gebied van de vennootschapsbelasting en de dividendbelasting die is verworven in het bachelorblok Vennootschapsbelasting te verdiepen. Na afloop van het blok moet de student in staat zijn om zelfstandig problemen op het gebied van de vennootschapsbelasting en de dividendbelasting, welke dan ook, te onderkennen en te analyseren en er mogelijke oplossingen voor aan te dragen.

Instructietaal

NL

Voorwaarden

De stof van het bachelorblok Vennootschapsbelasting wordt bekend verondersteld.

Aanbevolen literatuur

Vennootschapsbelasting

- J.L. van de Streek, S.A.W.J. Strik e.a., *Cursus belastingrecht (Vennootschapsbelasting)*, studenteneditie, laatste editie, Kluwer, óf
- J.N. Bouwman, *Wegwijs in de Vennootschapsbelasting*, laatste druk, SDU

Dividendbelasting

- O.C.R. Marres en P.J. Wattel, *Dividendbelasting*, FED fiscale studiereserie nr. 26, laatste druk, Kluwer

Lesmethoden

PGO
COLLEGE(S)

Toetsvormen

SCHRIFTELIJK TENTAMEN

Kernwoorden

Vennootschapsbelasting, Dividendbelasting, Concern, Fusies, Splitsingen

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International and European tax law

Academisch jaar 2014-15

Laatst gewijzigd

Periode

Period 2

Code

TAX4002

ECTS credits

6.0

Eenheid

Faculty of Law

Coördinator

R.G. Prokisch

Beschrijving

The master course 'International & European Tax Law' invites its students to study the principles and foundations of international and EU law as it relates to direct taxation. Each state has its own tax system that has evolved throughout history differently from other tax systems due to the exogenous and endogenous natural, cultural, sociological and economical forces that have shaped its design. However, there are rules of law connecting these systems, providing ideas and concepts common to many states. The course 'International & European Tax Law' is about the international interaction of legal systems.

The topics that will be covered in this course include - inter alia - the law of double tax conventions (DTCs), avoidance of double taxation, the Vienna convention on the law of treaties, the impact of EU law on national tax systems and the interaction between the international and European legal order. The area of international and European tax law is a notoriously complex branch in legal studies. Accordingly, it is rather difficult to get an overview of all the rules and principles that may be applicable when it comes to deal with practical cases. We will try to make the interactions visible and understandable.

Doel

As said before, the area of international and European tax law is a notoriously complex branch in legal studies. For this reason, this course does not aim to be comprehensive. In contrast, we will not discuss some very relevant issues. This course aims to provide you with the necessary theoretical background and legal skills to study these other topics by yourself or in advanced courses. This course is more about legal thinking and problem solving, than about practical or technical application of the law.

Instructietaal

EN

Voorwaarden

The course International and European Tax Law is a compulsory course in all LL.M Tax tracks and the M.Sc tracks Fiscal Economics and International Tax Management. Students are assumed to be familiar with the structure of their national tax systems, especially limited liability to tax. Students who have earned an LL.B in Tax Law or a B.Sc in Fiscal Economics at Maastricht University have followed the compulsory course 'Nederlands Internationaal Belastingrecht' which covers this prerequisite. Maastricht LL.B graduates in European Law School and B.Sc graduates in economics or international business who took the electives 'Comparative Income Taxation' and 'International Business & Taxation' should also fulfill this prerequisite.

Aanbevolen literatuur

All students in the LL.M track 'International and European Tax Law' should have in their possession:

- Kees van Raad (ed.), *Materials on International and EC Tax Law 2014/2015*, Volumes I & II (International Tax Center Leiden 2014).

Students in other tracks may also use a collection of their choice in Dutch. It could be helpful (but it is not obligatory) to use the standard tax dictionary:

- Julie Rogers-Glabush, *IBFD's International Tax Glossary* (IBFD 2009).

Handbook International Tax Law

We use Klaus Vogel on Double Taxation Conventions (1997) as our handbook for international tax law. Only the sections indicated in the course book (and in forthcoming addendums) are obligatory reading and will be distributed electronically in Eleum.

- Klaus Vogel, *Klaus Vogel on Double Tax Conventions* (Kluwer London 1997)

German reading students might consider to use the most recent edition Vogel & Lehner (2014) as reference. However, this book is not obligatory reading.

- Klaus Vogel & Moris Lehner, *DBA, 6th ed.* (Beck Munich 2014).

The handbook by Holmes (2007) is not obligatory, but highly recommended reading for this course. However, you are free to use it as secondary reference.

- Kevin Homes, *International Tax Policy and Double Tax Treaties* (IBFD 2007).

Handbook European Tax Law

The handbook by Terra & Wattel we use during the course is the (red) hardcover academic edition in the series 'Fiscale Handboeken', nr. 10. This is the same edition as used in the course 'European Value Added Tax' and 'Comparative Corporate Taxation'. This edition can also be used in the courses 'Cross-border Taxation of Human Capital', 'International Taxation of Business Income', and 'International Tax Planning and Transfer Pricing'.

- Ben Terra & Peter Wattel, *European Tax Law*, Fiscale Handboeken nr. 10 (2nd ed. Kluwer 2012).

Lesmethoden

PGO and Lectures

Toetsvormen

SCHRIFTELIJK TENTAMEN – WRITTEN EXAM

Kernwoorden

International Public Law – European Law - Tax Law – Double Taxation Conventions – European Tax Law – Tax Policy – Scope of Tax Treaties – Resident and Non-resident Taxpayers – Non-discrimination – Income from entrepreneurial activities – Real Estate Taxation - Permanent Establishments – Dividends – Interest Income – Royalties – Capital Gains – Avoidance of Double Taxation

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International tax planning and transfer pricing

Academisch jaar 2014-2015

Laatst gewijzigd

Periode

Period 5

Code

TAX4007

ECTS credits

6.0

Eenheid

Faculty of Law

Coördinator

R.W.J.A. Gelissen

Beschrijving

Doel

Instructietaal

EN

Voorwaarden

Aanbevolen literatuur

Lesmethoden

PGO

Toetsvormen

SCHRIFTELIJK TENTAMEN

Kernwoorden

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International taxation of business income

Academisch jaar 2014-15

Laatst gewijzigd

Periode

Period 5

Code

TAX4006

ECTS credits

6.0

Eenheid

Faculty of Law

Coördinator

R.G. Prokisch

Beschrijving

This course covers all aspects of international business taxation like residency of corporations, the term permanent establishment, the attribution of income to a permanent establishment incl. transfer pricing issues, the treatment of losses, partnership taxation, abuse and countermeasures, etc. As it is the continuation of the course International and European Tax Law it will go deeper and focus more on details than on general principles. In particular, also the European aspects of all issues will be considered.

Doel

The aim of the course is to provide knowledge to the students that enables them to handle typical international tax law cases and to provide them with the ability to apply their knowledge in advising on all issues of international business taxation. Further, we want to enhance the presentation skills of the students.

Instructietaal

EN

Voorwaarden

Every student should have a thorough knowledge of its home tax system. It will be helpful that students have already followed the course International and European Tax Law, but it is not mandatory. It would be also helpful if students have basic knowledge of accounting.

Aanbevolen literatuur

The block book will contain lists of literature that should be read. The main source for reading will be the OECD Commentary on the OECD Model and several OECD and EU official documents.

Lesmethoden

PGO

Toetsvormen

WEEKLY ASSIGNMENTS; PRESENTATION

Kernwoorden

Tax Law – International Taxation – European Tax Law – Business
Income – Permanent Establishments – Attribution of Income – Transfer
Pricing – Partnerships – Losses – Tax Abuse – Beneficial Ownership

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Global Tax Policy and Governance (TAX4014)

Academic year 2014-2015

Course period

2

Course coordinator

Prof. Dr. R. Luja

Description

How should tax systems deal with the grand global challenges of our time? In a globalized and mobile economy traditional legal frameworks for taxation do not always suffice. Issues of health, ageing and the environment have also become more prominent in recent times.

Students of this course will research and discuss questions like:

- Given the globalization of commercial activity and digital trade, how should we tax multinational corporations?
- Should governments compete over taxes or should they cooperate?
- What roles do taxes play in light of budgetary and financial stability?
- How can tax expenditure discipline help to prevent harmful tax competition?
- Do taxes have a part to play in encouraging investment in developing countries?
- What is the role of taxes in combatting climate change? How will environmental tax policy affect doing business?
- How should the tax system adapt to an ageing society? What role may it play in regard to health, wealth and pension issues?
- What role should the social dimension of paying taxes have at corporate management level? Do corporations have a social responsibility here?

The answers to these questions not only depend on legal or economic principles, but also on political and ethical choices. Therefore, this course is interdisciplinary and, while set in a legal context, it therefore draws from law, economics and political science to find answers.

Programmes

LLM International and European Tax Law (compulsory)

LLM Fiscaal Recht (elective)

LLM Globalisation and Law (elective)

LLM European Law School (elective)

LLM International Laws (elective)

LLM Rechtsgeleerdheid (elective)

Exchange Students

Students from other Faculties and Schools

Prerequisites

Basic knowledge of tax law recommended, but not required.

Instruction language

English

Teaching method

PBL, lectures, presentations

Assessment methods

Paper, presentations, participation

Recommended Literature

Reader

Excerpts from:

- Institute for Fiscal Studies (ed. 2010), *Dimensions of Tax Design - The Mirrlees Review* (OUP).
- Institute for Fiscal Studies (ed. 2011). *Tax by Design - The Mirrlees Review* (OUP).

Other literature to be decided

Credits

6 – 6.5 ECTS