

Presentation

Master International and European Law School

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Maastricht Centre for
Taxation

Master Open Day
24 March 2018



LL.M International & European Tax Law

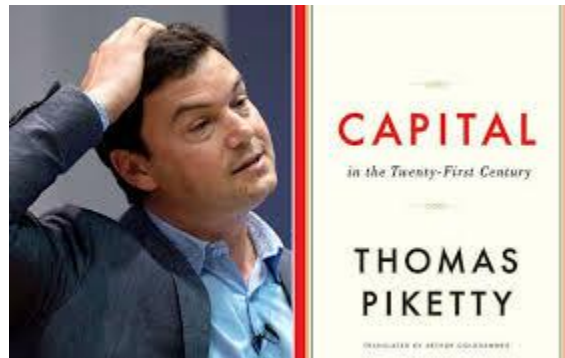
93% of respondents would recommend to family, friends and colleagues

Source: *Elsevier Beste Studies 2016*

Outline

- Why International and European Tax Law?
- Why in Maastricht? The Maastricht LLM programs
- Admission requirements
- Programme
- Job opportunities

Why International and European Tax Law?



Why tax law in Maastricht?

- 👉 IETL Ranked No. 1 LLM Programme in the Netherlands (Keuzegids, 2017)
- 👉 Recognised as a top LLM in International Tax Law, worldwide (LLM Guide, 2017)



Why tax law in Maastricht?

2 One-Year Maastricht LLM Programs



LLM in International and European Tax Law

American
specialisation with
University of Aruba



75 %

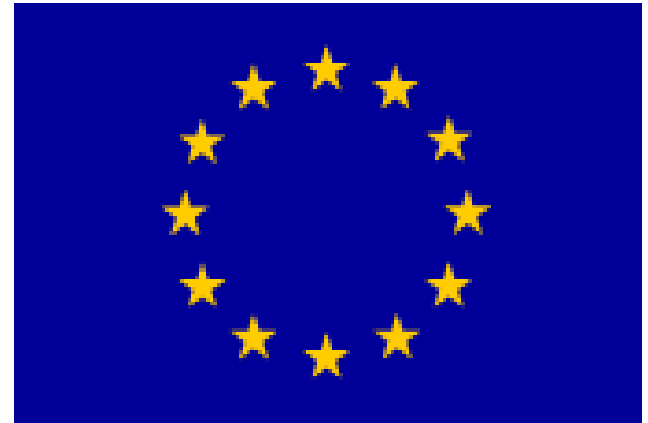
25 %

LLM in Dutch Tax Law

2 specialisations in direct
and indirect taxation

Tax Law at Maastricht University

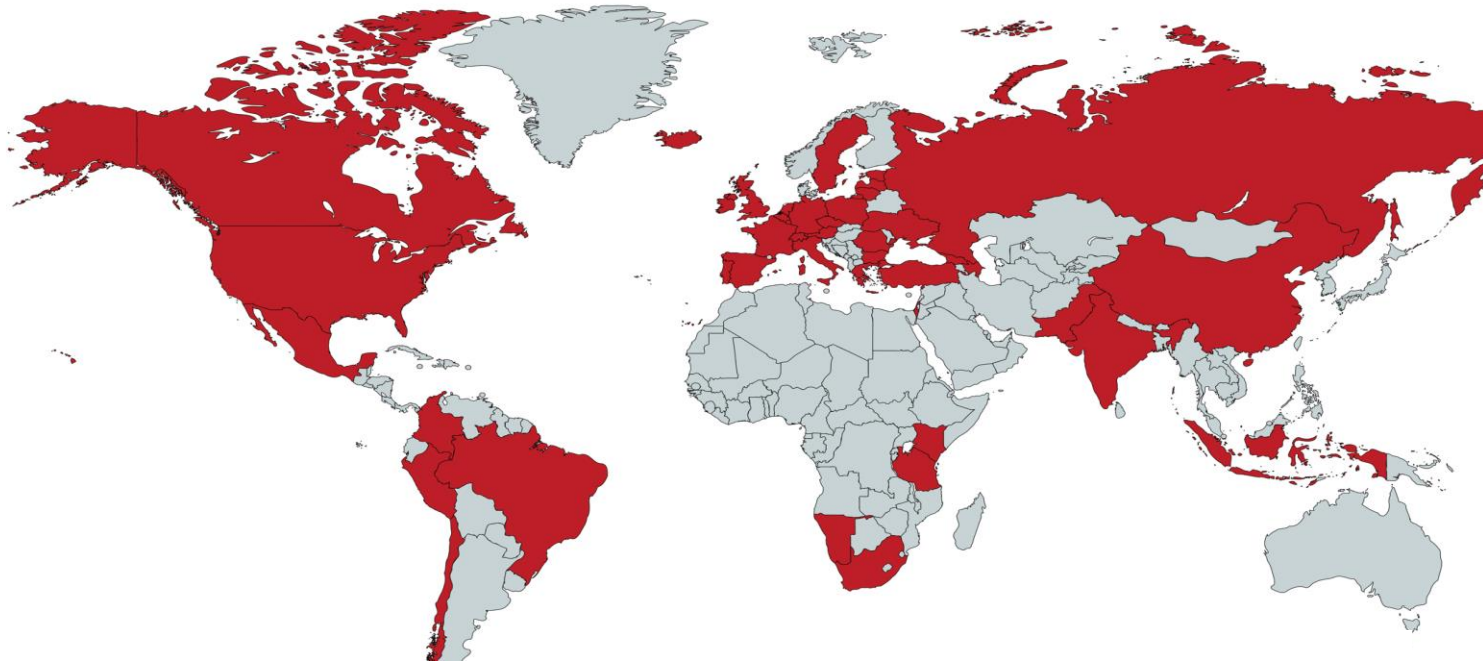
- 👉 **PBL** in small groups (≤ 19 students);
intensive cooperation and active participation
- 👉 **Broad program**;
detailed study of Tax Treaties and
the effect of European Law in Tax Matters
- 👉 **Full English LLM**;
strong international orientation
- 👉 **Multidisciplinary approach**;
law, business and policy



An International Classroom

~25% Students → the Netherlands

~75% Students →



Admission requirements

Admission for Dutch/Maastricht students

- **Direct admission** for students with an academic LL.B in Tax Law or BSc in Fiscal Economics
- **Entrance test** available to other interested students
- TOEFL/IELTS **language test** or Cambridge Certificate
- For Maastricht students of International Business and Dutch Law / European Law School:
entrance test (English)

Admission for foreign students

- **Target group:** academic bachelor in law, finance, (international) business, accounting
- Students without a bachelor focusing on tax law may have to do an **entrance test**
- Possible **waiver** of entrance test, if prior degree programme includes sufficient courses on the basics of tax law, preferably the tax law in your country of residence
- TOEFL/IELTS **language test** or Cambridge Certificate

Programme

Curriculum

Period 1 (8w)	Period 2 (8w)	Period 3 (4w)	Period 4 (8w)	Period 5 (8w)	Period 6 (4w)	Total (40 w)
Comparative Corporate Taxation <i>(or advanced course in Dutch)</i>	International and European Tax Law		Cross-Border Taxation of Human Capital	Int'l Taxation of Business Income		60 ECTS
European Value Added Tax	Global Tax Policy and Governance	<i>Excellence Course</i> International Tax Law & Policy (OECD, UN, Country Practices) Max. 15 students		Int'l Tax Planning and Transfer Pricing		
Master Thesis						

Excellence Course (Provisional)

International Tax Law & Policy

(OECD, UN, Country Practices)

- Curriculum aimed at providing a thorough and critical understanding of international tax treaties and transfer pricing from the perspective of the United Nations, the OECD, and country-specific policies.
- Taught by some of the leading experts in the field of international tax law.
- Simulated workshops of tax treaty negotiations enabling students to gain insights of the different parties involved in the negotiation.
- Special attention will be given to differences in needs and perspectives between developing and developed countries.
- Unique opportunity to participate in the internship programme of United Nations Capacity Building Unit in New York.
- Maximum of 15 students.



Electives

Non-tax course

(e.g. Comparative Company Law, International Investment Law, Corporate Social Responsibility, Issues of European Integration in period 4)

Internship

(period 3 or during summer, depending on VISA)

Tax Seminars / Master Classes

- In-depth tax seminars and master classes by guest lecturers
- Parallel to required courses
- Critical discussion of recent and pending legislation, court cases, or tax policy developments

Double degree Master's Programme in International and European Tax Law

LL.M in International and European Tax Law – American specialisation
(Maastricht University)

LL.M in Aruban Law – International Comparative Tax Law specialisation
(University of Aruba)

Fast Facts:

- Location: Aruba
- Language of instruction: English
- Duration: 1 year, full time
- Next start date: September 2017
- Course period: 7 weeks, exam in 8th week
- Study load per week: 40 hrs, including individual study

Job Opportunities

Your future workspace



Professional perspective

- Consultant in international tax and financial/legal matters for:
 - Attorneys and accountants
 - Banks, investment companies and insurers
 - Major international companies
 - Governments
 - International organisations
- Universities, Courts

Masters Honours Research Track

- **Ambitious** supplementary programme
 - Additional workload of 18 ECTS (+ 12 in case of extended master's thesis)
 - 10 – 12 students per year
- Focus: research methodology
- Aim: prepare students for a PhD and an academic career
- When? Every Wednesday 4-6pm
- Result: Honours certificate



Training Programme

Courses		Master's Thesis	
P1	<ul style="list-style-type: none"> • Selection procedure • Information session grant applications 		
P2	<ul style="list-style-type: none"> • Art of doing research 	Select topic and supervisor	
P3	<ul style="list-style-type: none"> • Academic Writing in English 	Consultation methodologists & Presentation of master thesis outline	
P4	<ul style="list-style-type: none"> • Evaluating Legal Arrangements: Methods, Theories, Evidence and Practice • Presentation skills 		
P5	<ul style="list-style-type: none"> • The Digital Reality and Private Law 	OR	<ul style="list-style-type: none"> • Methods of Human Rights Research
P6		Master Thesis Defence (Young Researchers Day)	

Questions?

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www.maastrichtuniversity.nl/law