



**Maastricht University**



Faculty of Law

**Self-evaluation report  
Master International  
and European Tax Law**



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## Administratieve gegevens



### Instelling

Naam instelling:	Universiteit Maastricht
Status instelling:	Bekostigd
Resultaat instellingstoets:	Positief geaccrediteerd voor de periode 2019-2024

### International and European Tax Law

Oriëntatie en niveau:	WO - master
Aantal studiepunten:	60 EC
Specialisaties:	Customs and International Supply Chain Taxation Tax and Technology
Locatie:	Maastricht
Variant:	voltijd
Joint programme:	n.v.t.
Onderwijstaal:	Engels
CROHO registratienummer:	60459



## 1. Profile and ambition of the programme

the master's programme in International and European Tax Law (IETL) is offered as a one-year full-time programme (60 EC) and is taught entirely in English, with the option to take certain courses in Dutch. The LL.M. programme builds on, and deepens, the knowledge of tax law and the skills acquired during the bachelor's programme in Fiscaal Recht or Fiscal Economics – or comparable programmes in terms of tax law knowledge and academic level.

The master's programme aims to further develop students academically. It provides students with knowledge, understanding, skills and insight into international and European tax law in order to enable them to work independently as a tax specialist, at an academic level, in such legal professions as tax consultant, tax inspector, policy officer or scientific researcher. Together with the bachelor's programme in Fiscaal Recht or Fiscal Economics, it further meets the requirements of the Dutch Association of Tax Advisors.

The programme's compulsory courses take a distinctively international and European approach. This enables students from all over the world to take the master's programme regardless of their country of origin, provided they have sufficient prior knowledge of tax law. The international classroom enriches the discussions and learning experience with around 90% of the students coming from abroad, from more than 60 countries in the past.

By choosing between the general track "International and European Tax Law" or one of the two specialisations, "Tax & Technology" or "Customs Law & International Supply Chain Taxation", students can shape their curriculum according to their needs and interests. In the general track, one elective and the possibility for students to switch two specific courses in English for parallel courses in Dutch further allow for customization.

## 2. Reflection on previous accreditation and midterm

the specific feedback received during the accreditation 2018 and the mid-term review included the following main recommendations regarding the master's programme IETL: adjusting the intended learning outcomes so that they express the international orientation of the programme; increasing transparency towards the students regarding the extracurricular activities; preventing delay caused partly due to a rather non-committal thesis trajectory in terms of deadlines by introducing a more regulated thesis trajectory; exploring whether intermediate assignments could form a greater part of the summative assessment; and, increasing the transparency and clarity of the assessment forms used by the first and second assessors of the master's theses.

In accordance with the advice to consider introducing a more regulated thesis trajectory so that less students experience delay during their master's thesis, continues efforts are made at faculty and programme level to increase the number of students who finish their master's thesis in time. This includes the faculty-wide introduction of a recommended thesis trajectory, including a clear pathway for finishing until the end of the academic year, which is communicated to (prospective) students during Open Days, the Introductory Week, etc.

Moreover, UM's Vision on Assessment influences how the assessments are conducted at the faculty and for the master's programme IETL. This has contributed to greater variety in assessment through formative assessments (e.g., tax debates) and shifted some focus from final summative assessments. Faculty-wide guidelines and forms are used for the assessment of theses.



In addition to the conclusions from the previous accreditation and the mid-term review, the following major changes and improvements have been made:

- Since 2019/2020, two new specialisations (in addition to the general track) intend to meet the growing demand for experts in newly emerging fields of tax law: The specialisation “Tax & Technology” allows students to focus, from an academic perspective, on the use of technology such as artificial intelligence in tax law. The specialisation “Customs Law & International Supply Chain” addresses the increased importance and interaction of international trade law, such as international customs law and WTO policy-making, with taxation.
- Moreover, as of 2023/2024, a major revision of the programme has been conducted to keep pace with the rapid developments in the international and European tax arena. In line with suggestions made by students during evaluations, the revision provides substantially more room for dealing with recent tax initiatives at the European and international level that will lead to fundamental changes in the area of international taxation, their policy implications and their impact on different players. This further strengthens the European and international orientation of the master’s programme. The intended learning outcomes have been adjusted accordingly.

### 3. Evaluation according to the four standards

#### Standard 1: Intended learning outcomes

##### Growing need for tax experts

In our increasingly interconnected world, the global landscape is witnessing a surge in cross-border interactions and international trade. This flourishing global exchange underscores the growing significance of taxation at both the European and international levels. Thus, there is a growing need for tax experts who understand and master the European and international implications of the cross-border exchange of goods and services and movements of capital, technology and persons. The master’s programme IETL builds upon fundamental knowledge about domestic tax law by expanding it with the European and international dimensions. By providing a broad perspective on the cross-border implications of taxes (European *and* international aspects of taxation, direct *and* indirect taxes) while allowing for specialisation in selected fields, it prepares students for their future careers as international and European tax experts.

##### Global objective of the programme

The master’s programme IETL builds on and deepens the knowledge of tax law and the skills from the bachelor’s degree in tax law or a related field by addressing the international and European dimensions of tax law and bringing the knowledge and skills to an academic master’s level. As a result, graduates of the master’s programme IETL have in-depth knowledge and insight into the systematics of both international and European tax law, including recent developments and their implications for tax practice, in particular in the legal practice and the scientific research of the chosen specialisation.

##### Intended academic skills

The master’s programme aims to equip graduates with essential academic legal skills, including researching, analyzing case law, and interpreting complex legal texts, with a critical mindset, at a master’s level. Furthermore, graduates are expected to approach multifaceted problems from a multidisciplinary standpoint, draw connections between different elements, and draw informed conclusions. Thus, graduates have the necessary research and analytical skills to identify, approach and independently solve complex tax law problems at an advanced academic level.



Skills that are specific to the tax domain (such as researching and writing a legal memorandum or pleading) as well as general skills (such as presenting and collaborating) are facilitated as an integral part of the courses. Graduates of the programme have the legal writing, presentation and debating skills in English to address legal issues in the domain of international and European tax law in a scientifically and legally substantiated manner, at a high quality level.

Graduates of the programme IETL develop their critical thinking skills through case studies and writing a substantial scientific master's thesis. They are able to critically reflect on, and express, the policy implications and ethical questions related to matters of international and European tax law. Moreover, the programme emphasizes independent learning and problem-solving skills. Thus, graduates are able to formulate their own research problems, seek information autonomously, and independently write a substantial academic paper on a complex tax law matter. They are able to apply the legal methods of research and interpretation in professional practice, by independently writing research reports in the form of concepts, advice and commentaries, and looking for new solutions to complex tax law cases and questions.

Based on their knowledge, insight and skills, the graduates of the master's programme IETL are prepared to follow postgraduate courses and independently pursue tax-legal professions.

Please refer to the Appendix for the complete list of the intended learning outcomes, including a matrix of when each of the intended learning outcomes apply and when the assessment will be conducted.

### **Strong links with the professional field and research**

To ensure that the curriculum is up-to-date and relevant to industry needs, the Department of Tax Law maintains strong connections with professionals in tax consultancy, tax authorities, and the business community. Many members of the staff work or have worked in tax consultancy or with the tax authorities. They, therefore, have a strong network of tax professionals with which they regularly discuss the expectations of the labour market. Expert guest speakers who are actively working in the field also contribute. In the planning groups, the result of those discussions together with new developments in law and research are translated into the ILOs of the programme and each course. In general, feedback received from tax practice indicates that there is an increasing demand for skills, such as research, interpretation, critical thinking, writing and presentation, rather than pure knowledge of the relevant laws and regulations.

As will be discussed below, students can conduct an internship as part of their curriculum, and additional activities in collaboration with the study association FIRST ensure early contact of students with tax practice. The master's programme IETL thus maintains strong links with tax law/social practice, such as in the form of an internship, guest speakers during lectures and the incorporation of non-compulsory activities to prepare the graduates to play a role in that field.

Together with a Dutch bachelor's degree in Fiscaal Recht, graduates of the master's programme IETL (including all specialisations) have access to professional qualifications (*civiel effect*) in the Netherlands and fulfil the required number of tax law credits for becoming a member of the Dutch Association of Tax Advisors (Nederlandse Orde van Belastingadviseurs, NOB). Thus, the master's programme IETL is designed to enable Dutch students to meet all requirements regarding *civiel effect* and NOB in the Netherlands (whether the graduates actually achieve this only depends on their prior education, notably, their bachelor's degree).

The various courses of the master's programme IETL are integrated into the ongoing fiscal research, which is conducted at the Maastricht Centre for Taxation and in which cooperation takes place within the *Ius Commune*



Research School. Most of the staff responsible for the content of the courses also have research tasks. Thus, they participate in the ongoing academic discourse, integrate new developments in the field into the curriculum, and regularly reflect on the ILOs from a research perspective. The Faculty of Law takes a comparative law, international, and European approach to research, which is reflected also in this programme. This programme addresses both international and European law dimensions.

## Standard 2: Educational learning environment

Aspects of the teaching and learning environment that apply to all programmes provided within the faculty are set out in the general chapter. The information below applies specifically to the master's programme IETL.

### Programme

The master's programme IETL comprises eight courses, each of which is worth 6 credits, and is completed with a master's thesis worth 12 credits.

Based on students' feedback, the availability of specialisations and electives is an important factor to decide for the master's programme IETL. In addition, different branches of international and European tax law, such as direct and indirect taxation, lead to a demand for different tax expertise. Thus, the programme offers students the opportunity to tailor their education to their individual interests and needs and to consider the different career opportunities after graduation. Students can choose between the general track "International and European Tax Law" or one of the two specialisations, "Tax & Technology" or "Customs Law & International Supply Chain Taxation".

To put it simply, each track offers a strong base of knowledge in international tax law and enables the students to specialize in one specific tax area, whether it be **direct taxation, indirect taxation, or tax technology**.

The programme also offers certain electives that allow for further customization depending on the chosen track. This approach allows students to design a course of study that aligns with their career goals and areas of interest and expertise.

The schematic overview of the master's programme IETL is as follows:

2023/2024 Master International and European Tax Law (general track) 8 courses, 6 credits each (2 per period) and a master's thesis; the periods 3 and 6 are for the master's thesis.			
Period 1	Period 2	Period 4	Period 5
Fundamentals of International Taxation or Europese en Nederlandse Vennootschapsbelasting European Value Added Tax	International Business Taxation European Corporate Tax or Elective (with reservation)	Transfer Pricing Cross-Border Taxation of Human Capital	Responsible International Tax Planning, Compliance and Administration Elective (default: Global Tax Policy and Sustainable Governance)

  

2023/2024 Master IETL (specialisation Tax & Technology) 8 courses, 6 credits each (2 per period) and a master's thesis; the periods 3 and 6 are for the master's thesis.			
Period 1	Period 2	Period 4	Period 5
Fundamentals of International Taxation or Europese en Nederlandse Vennootschapsbelasting European Value Added Tax	International Business Taxation European Corporate Tax or Elective (with reservation)	Transfer Pricing <u>Computational Science of Taxation</u>	Responsible International Tax Planning, Compliance and Administration <u>Tax and Technology II (Tilburg University)</u>


**2023/2024 Master IETL (specialisation Customs & International Supply Chain Taxation) 8 courses, 6 credits each (2 per period) and a master's thesis; the periods 3 and 6 are for the master's thesis.**

Period 1	Period 2	Period 4	Period 5
Fundamentals of International Taxation or Europese en Nederlandse Vennootschapsbelasting European Value Added Tax	International Business Taxation <u>International Trade Law</u>	Transfer Pricing <u>Customs Law</u>	Responsible International Tax Planning, Compliance and Administration <u>International Supply Chain Taxation</u>

The “**International and European Tax Law**” general track within the IETL master’s programme is tailored to students who are interested in pursuing a career with a direct taxation focus, which includes employee taxation and related social security issues. The track provides students with a comprehensive understanding of the legal and practical aspects of tax law in the international and European context, preparing them for successful careers in this field.

The general track begins with European VAT and Fundamentals of International Taxation, with Dutch students having the option to replace the last-mentioned course with an advanced course in Dutch corporate taxation, including aspects of European tax law (period 1). The programme then moves into International Business Taxation and European Corporate Tax, with an opportunity for Dutch students to further their Dutch tax law studies by replacing the last-mentioned course with an elective (period 2). The curriculum then dives into specialised topics such as Transfer Pricing and Cross-Border Taxation of Human Capital (period 4). The final stage integrates prior learning into a comprehensive study of Responsible Tax Planning, Compliance and Administration. Students can choose to further enhance their learning through an elective course in Global Tax Policy and Sustainable Governance, an internship with an internship report or any other relevant course offered by the Faculty of Law (period 5).

Periods 1 and 2 are designed to consider the different backgrounds of students and avoid overlapping with bachelor studies. After this first semester, all students should have the same (advanced) basis that is necessary to deal with the more specialist courses later in the curriculum. For this reason, it is not possible to join the master’s programme in February.

The specialisation “**Tax & Technology**” is tailored to students seeking to develop expertise in the intersection of taxation and technology, exploring the impact of legal technology on taxation and connecting the fields of taxation, data science, and technology. This specialisation is not about the taxation of new technologies but about the use of new technologies for taxation, and continuous efforts are being made to properly communicate this difference and the objectives of the specialisation during the Master’s Open Days etc.

The specialisation starts by laying a solid foundation in international and European tax law, mirroring the general track for the initial periods (periods 1 and 2). Thus, Dutch students also have the option for an advanced course in Dutch corporate taxation (period 1) and an elective (period 2). Students then transition into specialised topics of Computational Science of Taxation and Transfer Pricing (period 4). The former teaches students to use computational models and simulations to enhance their understanding of the tax domain, focusing on data science and artificial intelligence methods. It also prepares students to work in interdisciplinary teams and collaborate on innovative computational tax solutions. The final phase delves deeper into the intersection of tax and technology at Tilburg University (period 5) as part of a joint specialisation between Tilburg University and Maastricht University. There, students explore tech’s role in tax processes optimisation, big data management, and compliance with reporting obligations.

The specialisation in “**Customs Law & International Supply Chain Taxation**” is tailored to students who have a keen interest in pursuing a career in indirect taxation and customs law. It encompasses legal issues related to supply chain taxation, such as VAT, customs, excises, sustainable trade, the central tenets of WTO law, and the





fiscal consequences of (geo)political developments (e.g., Brexit, the Russo-Ukrainian conflict). The specialisation provides students with the knowledge and skills necessary to excel in this field.

The specialisation begins with the general track during the initial phase (period 1), including the option to learn about European corporate tax from a Dutch perspective. It then proceeds into the study of advanced topics of double tax conventions with the International Business Taxation course. This phase also incorporates International Trade Law, focusing on globalisation rules, World Trade Organization law, and international trade issues (period 2). The curriculum then transitions into Customs Law, providing theoretical and practical insights into EU customs law, key concepts, and current geopolitical developments (period 4). The programme concludes with a specialization in indirect tax, specifically through the International Supply Chain Taxation course (period 5). This course covers more complex topics in (indirect) taxation from the specific perspective of the international supply chain. As such, it delves into areas such as anti-dumping duties, export controls, VAT on importation, sustainability and trade (including CBAM), excises, and the impact of technology on customs.

The specialisation in “Customs Law & International Supply Chain Taxation” has been recognized by the European Commission as a study programme containing high-quality customs-specific modules.

The master’s programme IETL culminates in a master’s thesis, which requires students to conduct independent and individual research on a tax law study and display a critical attitude on the subject matter.

As part of our international classroom, some of the courses offered in this programme are also obligatory to students of the Dutch tax law programme to stimulate the integration of the two student groups and allow both student groups to learn about aspects of international and European tax law from the perspective of different legal cultures and domestic tax laws (European Value Added Tax, International Business Taxation, Transfer Pricing).

## Revision

The master’s programme IETL underwent a major revision for 2023/2024 in response to feedback from previous years and to incorporate new developments in the field. Overall, the revision of the programme aimed to provide a more comprehensive and in-depth learning experience for students, while also preparing them for the evolving landscape of international and European tax law. In the following, the main changes and adjustments are outlined.

The course “International and European Tax Law” previously covered advanced topics related to double tax conventions and the impact of EU law on direct taxation, with a focus on business taxation. However, new legislation at the international and European level has made the content of the course increasingly dense, and student evaluations indicated a need for more depth and coverage of advanced topics as well as a clearer structure of the course.

Beginning in 2023/2024, the content of the course has been split into two courses: International Business Taxation and European Corporate Tax. This new structure allows for a clearer, more didactic approach to understanding the differences between tax treaty law and EU law. Additionally, the split allows for a better organization of the high number of topics covered in each course, and new topics, such as the GloBE rules effective as of 2024, have been included in the master’s programme. As part of both courses, tax debates between students intend to foster critical thinking and the skills of legal argumentation. The cases for the tax debates are often based on controversial court decisions. They thus allow for different pro and contra arguments, and the students are split in pairs and asked to argue and debate one particular view (e.g., the taxpayer vs. the tax authorities). To provide the necessary room for those courses, Global Tax Policy and Sustainable Governance has become a default elective.



In addition to the major revision of the courses for 2023/2024, several other changes have been made to the curriculum. Specifically, the Fundamentals of International Taxation and International Business Taxation courses have been realigned to better accommodate the diverse intake of students. Furthermore, changes have been made to the Transfer Pricing and International Tax Planning and Fiscal Ethics courses to reflect new developments, such as in dispute resolution, exchange of information and minimum taxation efforts.

By being able to specialise in one specific tax area – direct taxation, indirect taxation, or tax technology – a clear distinction between the different specialisations is intended to meet the students' individual interests.

It is not possible to join the master's programme IETL in February. This contributes to a streamlined programme, ensuring that all students start with the fundamentals before going in-depth. Students of the master's programme European Law School may join the courses of the master's programme IETL as electives, thereby enriching the classroom (as of 2025/2026, however, the choice is more limited to ensure alignment with required prior knowledge).

## Language

All courses in the master's programme are taught in English to reflect its international orientation. English is essential for students planning to pursue careers in international and European taxation, since English is the dominant language in international business and finance. This means that tax professionals must often communicate with colleagues, clients and tax authorities from around the world, and English serves as a common language for these interactions. Moreover, legally relevant documents from international organizations (e.g., the OECD) are usually published in English, and much of the literature related to international and European tax law is available in English. Being proficient in English and understanding the "international tax language" opens up a world of career opportunities at multinational corporations, international organizations, and advisory firms involved in cross-border tax matters.

Dutch students have the opportunity to learn about specific areas of European taxation and an area of their choice in Dutch in periods 1 and 2. This makes the programme more attractive for students who have studied tax law in Dutch. In fact, many aspects of the course Fundamentals of International Taxation are already covered in the Dutch bachelor Fiscaal Recht. The switch makes it possible to choose an additional elective during the master's studies.

## Case-based approach

In the tutorials, cases are the starting point of the learning process. Students indicated in the students' chapter below that they are also interested in seeing real-life cases being discussed during the tutorials in addition to the fictional ones created for the tutorial sessions. As a general rule, while the tutorial cases are not based on real-life cases alone, the cases and issues discussed in the tutorial groups are usually inspired by practical scenarios, such as controversial court decisions, discussions in the academic literature, or diverging views of countries as expressed in the relevant materials of the EU, OECD or UN. In addition, they involve complex legal issues that have been the subject of scientific research and debate. By utilizing this approach, students develop valuable communication and teamwork skills. Moreover, they learn to engage with and critically evaluate the existing literature and to apply this knowledge to their work. Depending on the subject-matter, the study of actual cases and decisions is necessary to understand, solve and critically reflect on the tutorial cases.

## Ethical and policy considerations

In the master's programme IETL, ethical and policy considerations in the realm of international and European taxation are addressed throughout the whole curriculum, where appropriate. For example, students critically reflect on the concepts of double taxation and double non-taxation as well as the reasons for and against the conclusion of



double taxation conventions from the perspective of developing countries (Fundamentals of International Taxation), discuss the distinction between fiscal evasion and avoidance and how such inappropriate conduct can be prevented, comprehend the role of international organisations such as the OECD and the UN in shaping tax policy through measures ensuring global minimum taxation of multinationals and addressing the challenges of the digital economy (International Business Taxation), investigate the balance between taxing rights and taxpayer rights, and exchange views on what “paying your fair share” means in an international context after BEPS (Responsible International Tax Planning, Compliance and Administration). Besides this, as an extracurricular activity, the screening and discussion of “Tax Me If You Can” (2022) encourages students to engage critically with international taxation.

## Staff

The courses in the programme are coordinated and taught by specialists in their respective fields, including professors, associate professors, and assistant professors, all of whom have extensive national and international networks. These educators incorporate their research into their teaching to ensure that students are informed of recent academic discourses and are given the opportunity to express their own views on the topics. Most lectures are taught by staff with a PhD. PhD-researchers may lecture on their topic of expertise, upon careful analysis of their knowledge and teaching skills, and under the supervision of the course coordinator.

Many members of the staff work or have worked in tax consultancy or with the tax authorities. Some lectures that are more aimed at professional skills, such as transfer pricing, are provided by members of staff who also have a senior position outside of academia and who do not have a PhD.

Two thirds of the staff (in FTE) has a sole appointment at Maastricht University. Another third have a second (main) appointment in practice (tax authorities, European Commission, consultants, lawyers at various levels). This mix enables us to have a solid foundation of the programme in full-time academic staff *and* have a continuous feedback of how various stakeholders perceive our programme and reflect on the ILOs periodically.

## International and European Tax Moot Court

The extracurricular activities offered include the opportunity to take part in the International and European Tax Moot Court Competition. This competition involves preparing written memoranda and competing in an oral competition with a team of up to four students in Leuven. Despite the significant resources allocated to training and supervision, this opportunity to develop oral and written skills, as well as knowledge, has not garnered much interest among students in the past. This can be attributed to the heavy (additional) workload, the fact that participation cannot be considered an elective under the master’s programme, and the oral round in Leuven coinciding with the exam preparations. To increase student interest in this prestigious competition, continual efforts are being made, such as better communication of the opportunities at an earlier stage and allowing students to write their master’s thesis on a related subject matter.

In 2022/2023, the Maastricht team submitted memoranda that allowed it to plead orally in Leuven, continued to the semi-finals and reached 5<sup>th</sup> place among 12 orally competing teams. In 2023/2024, the interest among students increased significantly (i.e., more applications).

## Study association FIRST

Intensive collaboration with study association FIRST plays a vital role in establishing contact between students and potential employers, with company visits and international recruitment days being particularly effective at facilitating this interaction. FIRST annually organises a recruitment day, an event where many alumni deliver presentations and workshops on behalf of their employers, offering current students the prospect of an internship or employment. A separate international recruitment day is organised for international students.



## Admissions, student intake & studyability

The master's programme IETL builds upon the fundamentals of tax law to address the international and European aspects. It is likely that students without basic knowledge on principles of income taxation and taxation in a domestic setting will not succeed, or will face significant difficulties, in understanding the international and European dimensions of tax law. Consequently, a certain level of tax law knowledge is a prerequisite and a required learning income for the master's programme. Thus, the primary goal of admissions is to ensure that students have no deficiency in tax law knowledge that would prevent them from graduating from the programme within 1 year. Based on current experience in particular with students holding a bachelor degree in European Law School, those meeting (only) the minimum requirements are able to successfully finish the master's programme IETL within 1 year and generally score well, whereas students without any prior tax law knowledge taking certain courses of the master's programme IETL often face difficulties and score significantly worse (for this reason, the possibility for students from other master's programmes to take certain IETL courses as electives has been restricted as of 2025/2026).

Holders of a bachelor's degree in Fiscaal Recht or a Bachelor's degree in Fiscal Economics have direct access to the master's programme IETL. Holders of a bachelor's degree in European Law School also have direct access to the master's programme if they passed basic tax law courses of at least 12 EC. This requirement intends to ensure the minimum level of tax law knowledge required for being able to complete the courses of the master's programme IETL.

The master's programme IETL assumes that every graduate should be committed to lifelong learning and that this should be encouraged. On these grounds, holders of an academic bachelor's degree that does not grant direct access and qualified graduates from a university of applied sciences or comparable foreign institution will be admitted subject to a pre-master.

The student must also demonstrate sufficient proficiency in English. A non-native speaker who received the bachelor's training in a language other than English must demonstrate such proficiency by submitting an internationally recognised certificate, demonstrating the fulfilment of certain minimum requirements. Students are also required to submit a letter of motivation.

Based on previous years, approximately 90% of students come from abroad. Note that many students from outside of Europe have a dual (EU) citizenship and are counted as EU students despite their non-EU background. While there has been a drop of students in 2022/2023, this can be explained by the higher number of students in 2020/2021 and 2021/2022 due to distance learning as a result of the COVID crisis. It is expected that the number of students in 2023/2024 better reflects the regular intake of students.

	2020/21	2021/22	2022/23	2023/24	Total	in %
<b>Inside of Europe *)</b>	<b>83</b>	<b>85</b>	<b>37</b>	<b>49</b>	<b>254</b>	<b>79%</b>
Netherlands	7	11	7	6	31	10%
Belgium	11	5	0	3	19	6%
Germany	9	6	4	6	25	8%
Rest of the EU	48	60	23	32	163	50%
Rest of Europe **)	8	3	3	2	16	5%
<b>Outside of Europe</b>	<b>21</b>	<b>23</b>	<b>17</b>	<b>8</b>	<b>69</b>	<b>21%</b>
Africa	3	1	1	1	6	2%
Asia	12	10	11	3	36	11%
Central/South America	5	8	5	4	22	7%
North America	1	3	0	0	4	1%
Oceania	0	1	0	0	1	0%
<b>Overall</b>	<b>104</b>	<b>108</b>	<b>54</b>	<b>57</b>	<b>323</b>	<b>100%</b>

\*) including outside of Europe with dual citizenship

\*\*\*) including Turkey



Based on the available data, in average, students take approximately 1.29 years (2018 intake) to 1.56 years (2016 intake) to complete the master's programme IETL. In general, delays are caused by a late submission of the master's thesis and/or by the need to retake selected courses of the programme if the student did not obtain a passing grade in the regular academic year. To avoid such delays, a particular focus lies on the master's thesis trajectory to increase the number of students who finish their master's thesis in time (see below under Standard 4 for more information). If students are not able to obtain a passing grade during two exam opportunities per course, the Board of Examiners may, under certain conditions, grant a third exam opportunity to avoid delays.

### Standard 3: Assessment

All examination at the faculty is carried out under supervision of the Board of Examiners. Thus, student performance is assessed in accordance with the relevant Education and Examination Regulations and under the supervision of the faculty's Board of Examiners. Please refer to the general chapter for more information about the faculty's policy to student assessment and the role of the Board of Examiners within the Faculty of Law.

The form of the examination is determined by the course coordinator individually for each course. The selected form should be appropriate to test whether the student has attained the learning objectives for the course. All course coordinators are aware of, and consider, UM's Vision on Assessment.

In practice, the preparation and review of exams is a collaborative effort between the course coordinator, lecturers, and tutors, subject to the four-eye-principle. The main goal of this process is to ensure that the exam questions are well-formulated and align with the course content and objectives. In general, the assessment criteria are defined through model answers or rubrics to ensure transparent and reliable assessment. If written exams are corrected by several persons, the split is done on a question/case basis rather than on an exam basis to ensure consistent grading of all exams. To the extent possible, an analysis of the written exam results on a per-question and overall basis informs about the validity and reliability of the questions asked and the examination. This analysis and information is also reviewed by the Board of Examiners and, if needed, the appropriate actions are taken to ensure validity and reliability.

The master's programme IETL utilises a variety of assessment methods, selecting the most suitable one for each course's content and objectives in line with UM's Vision on Assessment. Students are informed of the applicable assessment method well in advance, as it is clearly stated in the course book. Internships are assessed based on an internship report, an evaluation of the supervisor of the host organisation, and regular reporting of the activities.

Courses in the master's programme IETL usually conclude with a course exam consisting of essay questions and/or case studies. Often, the mark given for the course exam is co-determined by a group presentation (Global Tax Policy and Governance), tax debate (International Business Taxation and European Corporate Tax) or a written assignment/paper (Fundamentals of International Taxation, European Value Added Tax, Cross-Border Taxation of Human Capital).

As a general rule, feedback on written exams is provided by publishing the model answers and giving students the opportunity to ask questions about their answers and the grading. Also, specific feedback may be added during the correction and made available afterwards. Depending on the course and format of the assessment, feedback may also be provided in different ways (e.g., by discussing topics of papers or presentations in tutorials).

In general, students select a thesis topic of their interest and discuss it with potential supervisors amongst staff members to ensure a match between their suggested topic and the supervisor's expertise. After the submission,



master's theses are always checked by two assessors based on pre-defined criteria and standardized guidelines to ensure reliability and validity. In certain cases, a third assessor must be consulted. The result is recorded in a centralized database together with an explanation of the main points that influenced the grade. The explanation is made available to students upon request and is therefore transparent vis-à-vis students. Please refer to the general chapter for more information about the assessment.

## Standard 4: Realised learning outcomes

The master's thesis is a crucial tool for determining whether students have achieved the intended learning outcomes. Overall, as reflected by the grades determined in accordance with the four-eyes principle, the quality of the master's theses vary. This can partly be explained by the fact that students sometimes delay their work on the thesis or start late. They then find themselves in the job market while still not having completed the thesis, which leads to time pressure and leaves less time for writing their thesis. At faculty level, continues efforts are made to increase the number of students who finish their master's thesis in time (e.g., thesis market, timeline advise). This also reflects on the master's programme IETL (e.g., timeline advise is communicated very early, such as during the Master's Open Days and the Introductory Week).

Graduates in the field of international and European tax law typically secure employment rather quickly, increasingly also in the Dutch job market. Students also often go on to secure internships and subsequent job offers with tax consultancies. The option to complete a part-time internship for the elective course in period 5, or a full-time internship in periods 3 and 6, is yet another factor that enhances the job prospects of graduates. As mentioned, graduates with a background in Dutch tax law are also eligible to join the Dutch Association of Tax Advisors without being required to take additional courses.

Feedback from professionals in the tax law field indicates that IETL students and graduates possess strong analytical skills and a proactive, academic attitude, thereby meeting the intended learning outcomes and, in particular, the intended academic skills. They perform well both independently and as part of a team, and their knowledge base is impressive. This is supported by input from internship assessments, as well as discussions with professionals in the field.

The alumni network can also lead to the creation of new internship and employment opportunities. There is an alumni LinkedIn group through which contact is maintained, information is shared and research and other activities, such as scientific events, are brought to the attention of members. Admittedly, more work still has to be committed both at faculty and departmental level to strengthen the community of alumni (e.g., alumni newsletter, annual events).



## 4. Student chapter

The student chapter presents how the students perceive the current programme and how it according to them complies with the NVAO-standards. This student chapter was organised by representatives of the 2022-2023 academic year, covering all available specialisations, elaborated with the assistance of the input of the students enrolled in the programme and alumni through surveys containing questions associated with the four standards of the NVAO-assessment framework and informal contacts. If necessary, both the survey template and the obtained results on a consolidated basis can be made available upon request.

### Standard 1: Intended learning outcomes

The main goal of the programme, regardless of the specialisation chosen by the student, is to prepare an individual with the relevant knowledge and tools to understand and operate in an incredibly complex international tax framework with constant developments. Depending on the specific specialisation selected by the student, the overall goal lies in: a) assisting with cross-border tax planning and structuring, b) acquiring specific knowledge concerning major international trade and commerce aspects associated with supply chains, or c) investigating technological trends and their tax-related transformations concerning the international landscape.

Achieving such outcomes means that students are able to apply their acquired knowledge to both simulated and real-life cases with similar challenges and learn how to identify and propose solutions to the matters arising in such situations. The problem-solving ability is a particular focus of the course programme, and it is built-up through application of the problem-based learning (“PBL”) approach which is clearly stated in the different course handbooks. The goals set out above are also formalised in the materials made available for the prospective programmes, online or at the campus during the relevant Master’s Open Days. However, particularly for students who chose to follow the ‘Tax and Technology’ specialisation, the focus of the specific courses being on the utilisation of technology for taxation rather than in-depth discussions related to the taxation of new technologies is deemed slightly confusing.

From a combined perspective, the IETL students indicate their appreciation for the build-up in complexity of the programme while also highlighting the academic skills of the teaching staff and the possibility of strengthening writing and oral skills from a technical standpoint. However, some further actions in terms of practical workshops and activities geared to foster critical thinking were suggested by the group of students with relevant work experience before enrolling in the programme.

### Standard 2: Educational learning environment

The curriculum is designed to introduce all students to the critical international aspects that would later be used as a foundation for the programme, including international and European tax law knowledge. This helped bring both European and non-European students to closer levels in terms of background (particularly during period 1), while subsequent periods benefited from the diverse origins of the student body and the teacher and tutor groups and their relevant practical experience in different fields of international taxation.

#### Content and coherence of the curriculum

In general, the IETL students agree that the curriculum structure and the content to be covered during the subsequent periods is clear and objective from the start, enabling the students to make the appropriate choices



regarding specialisations at the beginning of the academic year. The topic of the thesis and the necessary steps for writing the final paper are addressed at the beginning of the course, giving students plenty of time to think of themes and to find a supervisor for such a task.

The specialisations also collaborate in further tailoring the curriculum according to the student's specific interests, particularly for periods 4 and 5 and the associated thesis. Based on the survey, roughly half of the students have affirmed that the different specialisations and the tailored curriculum were one of the main goals of enrolling in the programme (if not the main one). No specific setbacks were identified from those not following the general programme about selecting a subject for the thesis and finding a supervisor for the specific themes to be addressed within such tracks.

### **Didactic approach, study methods and study load**

All courses follow a similar structure, where a combination of lectures and tutorials following the PBL methodology is adopted. In such tutorials, the topics discussed in the lectures are re-examined in smaller and focused groups, with room for students to not only collaborate while sharing their thoughts but also receiving more objective guidance from tutors whenever a particular case study required so.

Most students believe the PBL method encourages autonomy to drive discussions in class. Additionally, the PBL method fosters certain benefits, such as feedback and opportunities to speak up and master technical discussions in English. On average, students are more than satisfied with this method. However, a part of the students also suggests that some tutors should not be afraid of being more active or driving specific discussions to provide more layered/in-depth insights. This could help students build on more complex topics and cover issues that should be addressed more extensively during the lectures.

Most students suggest that the programme should ensure that lectures are always given before the tutorials to improve the teaching dynamics. The lectures set the frame for discussion, providing the students with an additional layer of objective knowledge before diving into the in-depth discussions. Students are also interested in seeing real-life cases being discussed during the tutorials in addition to the fictional ones created for the tutorial sessions.

Finally, in terms of the overall workload associated with the course assignments and preparation for discussions, students consider the workload to be within their original expectations for the course. Students labelled a few particular courses as more demanding (particularly those with weekly assignments to be delivered online), but the consensus is that a 1-year programme is still adequate for the intended goals.

### **(Teaching) staff**

Students are satisfied with the exceptional skills and quality of the teaching staff, rating their experience with the staff as being very good and exceeding original expectations. Most students highlight in their reviews the strong didactic and communication skills of most of their lecturers/tutors, who share a professional background aside from their academic skills. The course on European VAT from period 1 and Customs Law from period 4 were particularly praised in this regard and frequently mentioned as examples of solid and well-organized courses. Furthermore, the course coordinators and tutors of this programme also often clarify doubts or comments through the Canvas announcements and could generally be reached through e-mail or after class by the students.

Students noted the excellent fact that coordinators of courses such as Customs Law and Cross-Border Taxation of Human Capital continuously invited professional guests who offered a practical perspective on crucial tax issues. Many suggest that other courses should implement this approach so that the students can contact professionals. On top of that, students indicate that such guest lectures should be organised in a comparative theme, potentially expanding the knowledge of EU tax law by observing other systems, such as the United States of America and other developing economies.





Generally, most students are happy with the feedback that they receive from thesis supervisors. With regard to certain classroom matters, it is noted that some lecturers or tutors seemed to be a bit unclear or hesitant to guide them in the classroom, particularly in relation to technical issues and administrative matters such as evaluation formats etc. Nevertheless, students attribute this to the fact that Maastricht University has incorporated new staff for this academic year and this issue has not impacted the course or the teaching experience, as well as expected to be fully mitigated in the future.

### Standard 3: Assessment

Most of the courses have an assessment system comprising weekly assignments and a three-hour (potentially open-book) written examination. Course coordinators provide extensive guidance on the assessment and other relevant information in the course books. Additionally, course coordinators include model exams in the course books so that the students can familiarise themselves with the exam style and know what to expect. The assessment guidelines are also discussed during lectures, where students can ask for further clarifications. The large majority of the students deem the assessment types adequate for the course, although the three-hour timeframe to complete the exam can be a bit challenging from a management perspective, depending on the course.

One remark frequently mentioned by the student body is the absence of final feedback following the examination period - only a small part of the students claim to be satisfied with the additional information following the results of the written examinations (either in actual exam format or delivered as essays). The consensus from the students is that it would be valuable to make available additional commentary on the exam questions so each individual could assess their particular strengths and weaknesses.

### Standard 4: Realised learning outcomes

Students are offered the chance to outline the programme's strongest and most challenging points regarding this standard. Most students regard as strong points the high level of the material taught, the expertise of the teaching staff, the organisation of the course, the diversity in staff and students and finally, the existence of the 'Tax and Technology' track. On the other hand, students observe a few challenges such as the diversity of students' expertise in the classroom, noting that in some cases, they have to compromise with the slow-paced (or fast) rhythm of the discussion. Additionally, some students struggle to manage their time on writing the thesis.

Regarding general perceptions of the course and the expectations at the beginning, the students generally consider that their intended learning outcomes will be met by the end of the programme, although a small part of them consider this objective to be fulfilled to a lesser extent than originally expected. Nevertheless, some students stress the need for the programme to be extended over a 2-year period to cover the European tax aspects more in-depth alongside international tax matters.

From an employability perspective, the programme is highly praised by the alumni, as many students have easily found a job in a competitive market. Students have outlined the practical aspect of the programme by pointing out the tools and knowledge it provided them to assess international tax cases. This is also in line with the programme's high ratings from a general perspective, where most students express that they would be very willing to recommend this programme (and any of its tracks) to any prospective international tax students.



## Final remarks

From a consolidated perspective, the students are satisfied with the programme and consider it a positive and career-enhancing experience, regardless of their previous experience within the international tax field. Maastricht University is highly regarded in terms of its impressive diversity (both at the student and teaching levels) and providing very modern and extensive research tools. Teaching methods such as the PBL system allow many students to participate in discussions and improve their skills actively.

In terms of recommendations for future improvements, some of the more frequent remarks are related to the absence of a more comprehensive course dealing with EU law in particular, as well as a feeling that some complex issues (which are often debated in international forums) are only mentioned in brief in some courses' perspective (potentially due to an existing gap in terms of knowledge between different groups of students). One course in particular (Cross-Border Taxation of Human Capital) is mentioned as requiring a revision in terms of coordination and organisation of the relevant topics to be discussed in the classroom and whether this could be switched for a different course dealing with corporate income taxation (which appears to be the area that most of the students are either interested in or have experience with).

## 5. Global SWOT analysis

### Strengths

- International orientation and strong academic focus on a growing and rapidly developing field of tax law
- In-depth academic knowledge of tax law and very good professional perspectives after graduation
- International classroom and learning experience; at the same time, together with a Dutch bachelor tax law degree, access to professional qualifications (civiel effect) and the Dutch Association of Tax Advisors
- Individual curriculum through specialisations, elective and choice to switch to parallel Dutch courses
- Focus on active participation, collaboration, research skills as well as ability to identify and approach legal issues in practical cases from different angles and views
- PBL together with the programme's systematic structure, customization and in-depth content provide a very strong USP compared to other international tax law programmes

### Opportunities

- With the general structure (8 courses on distinctive areas of international and European tax law rather than numerous very specific courses planned years in advance) and the major revision 2023/2024, there is now sufficient room to address the fundamental shifts in international and European taxation that are taking, or are about to take place
- More extracurricular activities and strengthening the communication for the International and European Tax Moot Court can further increase the attractiveness of the programme

### Weaknesses

- Due to a rather heterogeneous inflow of students, potentially different levels of prior knowledge require attention at the beginning of the programme (this is addressed through admissions and the pre-master, an alignment of the curriculum with the bachelor's programme, and the course on fundamentals in the first period)
- Master's theses are often submitted late, which may also reflect on the quality; timeline has to be improved to avoid late writing and submission
- In the past, the International and European Tax Moot Court has not generated significant interest among students due to the demanding workload it entails, despite the many opportunities the Moot Court offers; in 2023/24, however, the interest in the Moot Court increased significantly, possibly as a result of promoting it more intensively and the opportunity to write the thesis on a related topic)

### Threats

- After the COVID crisis, some other international tax law programmes (notably, at Tilburg University) continue to be offered in a hybrid mode; they might be very attractive to international, particularly non-European students and, thus, threaten the international classroom (this is addressed by communicating the advantages of small-scale tutorials and the reasons for the faculty-wide focus on presence-only tutorials)

# Appendix



## Matrix master International and European Tax Law (general track)

Dublin descriptors	Educational component ► Learning Outcomes ▼	Fundamentals of International Taxation	European Value Added Tax	International Business Taxation	European Corporate Tax	Transfer Pricing	Cross-Border Taxation of Human Capital	Responsible Tax Planning, Compliance and Administration	Elective course	Master's thesis
A. Knowledge and understanding	Tax law (systems) in international relations	E	E	E	E	E	E	E	Depends on the course in question	E
	Knowledge of international and/or European tax law	E	E	E	E	E	E	E		E
	Knowledge of direct taxation	E		E	E	E	E	E		
	Knowledge of indirect taxation		E							
	Specialist knowledge based on chosen specialisation				E		E			E
	Elementary forms of comparative law	E	X	X	X	X	X	X		
	Case law	E	E	E	E	E	E	X		X
	Current scientific research	X	X	X	X	X	X	X		X
	Current legal practice	X	X	X	X	X	X	X		
Metalegal aspects	X	X					E			
B. Application of knowledge and understanding	Defining, analysing and solving fiscal/legal problems (based on a case derived from changing case law)	E	E	E	E	E	E	X	E	
	Searching, selecting, analysing and interpreting relevant fiscal/legal sources	X	X	X	X	X	E	X	E	
	Verbal and/or written legal argumentation and critical reflection	E	E	E	E	E	E	E	E	
	Expressing himself/herself well, at a professional academic level, both verbally and in writing.	X	X	X	X	X	X	X		
	Placing fiscal/legal problems in a broader and/or social context	E	X	X	X	X	X	X	X	
	Independently writing a scientifically substantiated master's thesis								E	
C. Forming judgements	Forming and expressing their own judgement	X	E	E	E	E	E	E	E	
	Maintaining an open scientific attitude	X	X	X	X	X	X	X	X	
	Distinguishing between fiscal/legal interests and various other arguments/interests	X	X	X	X	X	X	X	X	
	Drawing a fiscally/legally relevant and academically sound conclusion from different points of view	E	X	E	X	E	X	E	X	
D. Communication	Sharing acquired knowledge and understanding with the profession	X	X	X	X	X	X	X		
	Communicating with a group about fiscal/legal sources they have read	X	X	X	X	X	X	X		
	Jointly defining, analysing and solving fiscal/legal problems	X	X	X	X	X	X	X		
	Actively participating in legal discussions	X	X	X	X	X	X	X		
	Leading a fiscal/legal discussion	X	X	X	X	X	X	X		
	Passive use of English	E	E	E	E	E	E	E	E	
	Active use of English	E	E	E	E	E	E	E	E	



E. Learning skills	Ability to function both independently and in a team	X	X	X	X	X	X	X			
	Ability to independently formulate research questions	X	X	X	X	X	X	X		E	
	Ability to independently search for relevant fiscal/legal information	X	X	X	X	X	X	X		E	
	Ability to acquire new knowledge quickly and to broaden and deepen existing knowledge	X	X	X	X	X	X	X		E	
	Ability to adapt to new situations quickly, with regard to fiscal/legal content as well as accessing and exchanging information	X	X	X	X	X	X	X		X	
	Ability to respond to socio-legal developments	X	X	X	X	X	X	X		X	
	Ability to successfully practise a profession which requires a master's degree in International and European Tax Law									X	
	Ability to successfully complete a follow-up postgraduate degree									X	

'X' implies that the concrete learning outcome is part of the teaching.

'E' implies that it is also part of the examination.



## Matrix master International and European Tax Law (specialisation Tax & Technology)

Dublin descriptors	Educational component ►  Learning Outcomes ▼	Fundamentals of International Taxation	European Value Added Tax	International Business Taxation	European Corporate Tax	Transfer Pricing	Computational Science of Taxation	Responsible Tax Planning, Compliance and Administration	Tax and Technology II (Tilburg University)	Master's thesis
A. Knowledge and understanding	Tax law (systems) in international relations	E	E	E	E	E	X	E	X	E
	Knowledge of international and/or European tax law	E	E	E	E	E	X	E	X	E
	Knowledge of direct taxation	E		E	E	E	X	E	X	
	Knowledge of indirect taxation		E				X		X	
	Specialist knowledge based on chosen specialisation						E		E	E
	Elementary forms of comparative law	E	X	X	X	X		X		
	Case law	E	E	E	E	E		X		X
	Current scientific research	X	X	X	X	X	X	X	X	X
	Current legal practice	X	X	X	X	X	X	X		
	Metalegal aspects	X	X				E	E	E	
B. Application of knowledge and understanding	Defining, analysing and solving fiscal/legal problems (based on a case derived from changing case law)	E	E	E	E	E	E	X		E
	Searching, selecting, analysing and interpreting relevant fiscal/legal sources	X	X	X	X	X		X		E
	Verbal and/or written legal argumentation and critical reflection	E	E	E	E	E		E		E
	Expressing himself/herself well, at a professional academic level, both verbally and in writing.	X	X	X	X	X	X	X	X	
	Placing fiscal/legal problems in a broader and/or social context	E	X	X	X	X	E	X	E	X
	Independently writing a scientifically substantiated master's thesis									E
C. Forming judgements	Forming and expressing their own judgement	X	E	E	E	E	X	E	X	E
	Maintaining an open scientific attitude	X	X	X	X	X	X	X	X	X
	Distinguishing between fiscal/legal interests and various other arguments/interests	X	X	X	X	X	X	X	X	X
	Drawing a fiscally/legally relevant and academically sound conclusion from different points of view	E	X	E	X	E	X	E	X	X
D. Communication	Sharing acquired knowledge and understanding with the profession	X	X	X	X	X	X	X	X	
	Communicating with a group about fiscal/legal sources they have read	X	X	X	X	X	X	X	X	
	Jointly defining, analysing and solving fiscal/legal problems	X	X	X	X	X	X	X	X	
	Actively participating in legal discussions	X	X	X	X	X	X	X	X	
	Leading a fiscal/legal discussion	X	X	X	X	X	X	X	X	
	Passive use of English	E	E	E	E	E	E	E	E	E
	Active use of English	E	E	E	E	E	E	E	E	E



E. Learning skills	Ability to function both independently and in a team	X	X	X	X	X	X	X	X	
	Ability to independently formulate research questions	X	X	X	X	X	X	X	X	E
	Ability to independently search for relevant fiscal/legal information	X	X	X	X	X	X	X	X	E
	Ability to acquire new knowledge quickly and to broaden and deepen existing knowledge	X	X	X	X	X	X	X	X	E
	Ability to adapt to new situations quickly, with regard to fiscal/legal content as well as accessing and exchanging information	X	X	X	X	X	X	X	X	X
	Ability to respond to socio-legal developments	X	X	X	X	X	X	X	X	X
	Ability to successfully practise a profession which requires a master's degree in International and European Tax Law						X			
	Ability to successfully complete a follow-up postgraduate degree						X			

'X' implies that the concrete learning outcome is part of the teaching

'E' implies that it is also part of the examination.

## Matrix master International and European Tax Law (specialisation Customs Law & International Supply Chain Taxation)



Dublin descriptors	Educational component ►  Learning Outcomes ▼	Fundamentals of International Taxation	European Value Added Tax	International Business Taxation	International Trade Law	Transfer Pricing	Customs Law	Responsible Tax Planning, Compliance and Administration	International Supply Chain Taxation	Master's thesis
		A. Knowledge and understanding	Tax law (systems) in international relations	E	E	E	E	E	E	E
	Knowledge of international and/or European tax law	E	E	E	E	E	E	E	E	E
	Knowledge of direct taxation	E		E		E		E		
	Knowledge of indirect taxation		E		E		E		E	
	Specialist knowledge based on chosen specialisation				E		E		E	E
	Elementary forms of comparative law	E	X	X	X	X	X	X	X	
	Case law	E	E	E	E	E	E	X	E	X
	Current scientific research	X	X	X	X	X	X	X	X	X
	Current legal practice	X	X	X	X	X	E	X	X	
	Metalegal aspects	X	X					E	X	
B. Application of knowledge and understanding	Defining, analysing and solving fiscal/legal problems (based on a case derived from changing case law)	E	E	E	E	E	E	X	E	E
	Searching, selecting, analysing and interpreting relevant fiscal/legal sources	X	X	X	X	X	X	X	X	E
	Verbal and/or written legal argumentation and critical reflection	E	E	E	E	E	E	E	E	E
	Expressing himself/herself well, at a professional academic level, both verbally and in writing.	X	X	X	X	X	X	X	X	
	Placing fiscal/legal problems in a broader and/or social context	E	X	X	X	X	X	X	X	X
	Independently writing a scientifically substantiated master's thesis									E
C. Forming judgements	Forming and expressing their own judgement	X	E	E	E	E	E	E	E	E
	Maintaining an open scientific attitude	X	X	X	X	X	X	X	X	X
	Distinguishing between fiscal/legal interests and various other arguments/interests	X	X	X	X	X	X	X	X	X
	Drawing a fiscally/legally relevant and academically sound conclusion from different points of view	E	X	E	E	E	E	E	E	X



D. Communication	Sharing acquired knowledge and understanding with the profession	X	X	X	X	X	X	X	X	
	Communicating with a group about fiscal/legal sources they have read	X	X	X	X	X	X	X	X	
	Jointly defining, analysing and solving fiscal/legal problems	X	X	X	X	X	X	X	X	
	Actively participating in legal discussions	X	X	X	X	X	X	X	X	
	Leading a fiscal/legal discussion	X	X	X	X	X	X	X	X	
	Passive use of English	E	E	E	E	E	E	E	E	E
	Active use of English	E	E	E	E	E	E	E	E	E
E. Learning skills	Ability to function both independently and in a team	X	X	X	X	X	X	X	X	
	Ability to independently formulate research questions	X	X	X	X	X	X	X	X	E
	Ability to independently search for relevant fiscal/legal information	X	X	X	X	X	X	X	X	E
	Ability to acquire new knowledge quickly and to broaden and deepen existing knowledge	X	X	X	X	X	X	X	X	E
	Ability to adapt to new situations quickly, with regard to fiscal/legal content as well as accessing and exchanging information	X	X	X	X	X	X	X	X	X
	Ability to respond to socio-legal developments	X	X	X	X	X	X	X	X	X
	Ability to successfully practise a profession which requires a master's degree in International and European Tax Law						X			
	Ability to successfully complete a follow-up postgraduate degree						X			

'X' implies that the concrete learning outcome is part of the teaching.

'E' implies that it is also part of the examination