



## EXAMINATION REGULATIONS

### Article 1 Application

These regulations apply to the Post-Master in International and European Tax Law, the Post-Master in Indirect Taxation and the Post-Master in EU Customs Law provided by Erasmus Fiscale Studies ('EFS') of the Erasmus University Rotterdam.

### **Definitions**

- Certificate: Official statement of successfully having followed the Programme that complies with the demands of the EUR to her studies
- EFS: Erasmus Fiscal Studies BV
- EFS Board: the daily board of EFS.
- EUR: Erasmus University Rotterdam.
- Examination: The oral examination that completes the Programme.
- Examination Board: The board determining whether a Participant is to be awarded a Certificate.
- Participant: The person registering to participate in an EFS Post-Master Programme.
- Programme Coordinator: The person in charge of the coordination during the Programme.
- Programme Director: The person who is responsible for the Programme.
- Programme Period: The full, current Programme, including examinations.
- Programmes: The Post-Master in International and European Tax Law, the Post-Master in Indirect Taxation, the Post-Master in EU Customs Law and the Post-Master EU VAT; if only one of these Programmes is meant, the term is used in the singular.
- Thesis: The thesis to be written and orally defended as part of the Programme.

### Article 2 Admission to the Programme

Candidates wishing to be admitted to the Programme must be able to work and think at an appropriate and satisfactory level. This is to be demonstrated by:

- A successfully completed university degree in economics of taxation or tax law, and/or
- Proof of admission.

Proof of admission is granted after an oral interview with the Programme Director and the Program Coordinator. This interview, which may include a written test, may cover the candidate's professional experience, analytical abilities and knowledge of the basic principles of European tax law. If the result is positive, written proof of admission will be issued to confirm that the candidate is permitted to participate in the Programme.

### Article 3 Programme

The contents of the Programme are determined annually by the EFS Board, the Program Director and the Program Coordinator. The Programme is based primarily on tax aspects relating to the free movement of goods, persons, services and capital and the freedom of establishment, together with the regulations on state aid and regulations bases on these rules.

#### Article 4 Exemptions

No exemptions from any parts of the Programme are granted.

#### Article 5 Compulsory Attendance

Participants must attend at least 80% of all parts of the Programme. At a Participant's written request, the Examination Board may deviate from this requirement in exceptional circumstances.

#### Article 6 Examination

The Programme concludes with writing a Thesis and an Examination. Only Participants who have complied with the compulsory attendance requirement may take part in this Examination. The Examination is conducted by the Examination Board.

- Both the Thesis and the Examination must be completed satisfactorily. A Participant whose Thesis is unsatisfactory is not permitted to participate in the Examination.
- The Thesis comprises a thesis individually written by the Participant on a subject chosen by the Participant and relating to European tax law or European economics of taxation, or has a subject based on international tax law. The Thesis will comprise 10,000 words, with a margin of 10%.
- After completing the Examination, the Participant is awarded a grade of satisfactory or unsatisfactory.

#### Article 7 Examination Board

The Examination Board, comprising three people, is responsible for conducting the examination. The chair of the Examination Board is a person designated by the EFS Board, the second member can be a member of the EFS Board, or the Programme Director, or a lecturer of the Programme. The third member is the Programme Coordinator.

#### Article 8 Certificate and Letter of Participation

A Participant whose Examination result is satisfactory is awarded a Certificate.

If the Participant did not write a Thesis or did not complete the Thesis satisfactorily, he can receive a Letter of Participation, as long as the participant has met all conditions of the Programme.

#### Article 9 Resitting the Examination

A Participant whose result is unsatisfactory may resit the Examination. The provisions of Articles 6 and 8 apply in the event of a resit. Only one resit is permitted.

If, in exceptional circumstances, a Participant is unable to write a Thesis, the Examination Board may give permission for the Thesis to be written at a later date, after which the Examination can then be taken. The period for writing such Thesis may be extended by a maximum of one year. Conditions may be attached to any such extension.

#### Article 10. Objection and Appeal

The Participant has the right to object to an Examination result. Such objection must be submitted to the EFS Board in writing, with reasons being stated, within six weeks after the Participant has been notified of the Examination result. The objection will be submitted to an Objections Committee, consisting of three people. The Objections Committee consists of the members of the EFS Board and a third person to be appointed by the EFS Board and having an affinity with the substantive aspects of the Programme. A Participant submitting an objection may request a hearing. If no such request is submitted, the Objections Committee is not obliged to hear the Participant. The Objections Committee will announce its decision within six weeks after receiving

the objection. A Participant may appeal against the decision taken on an objection within six weeks after the date of the decision. Such an appeal must be submitted to the Examination Appeals Board of the EUR. The procedure set out in the examination regulations for the Erasmus School of Law is then applicable *mutatis mutandis*.

#### Article 11. Adoption and Amendments

These Examination Regulations can be amended only by the Board of EFS in consultation with the Programme Director and the Programme Coordinator. Amendments are not made during a current Programme Period, except where this cannot reasonably be considered to damage Participants' interests.

#### Article 12. Effect

These Regulations take effect on January 1, 2022 and replace the Examination Regulations of 1 July 2018. These Regulations are applicable on the Programmes started after January 1, 2022. The Examination Regulations of July 1, 2018 remain applicable to the Programmes that started before January 1, 2022.

*This translation is provided for your convenience. In the event of any discrepancy between the Dutch original and English translation, the provisions of the Dutch original will prevail.*

Erasmus Fiscal Studies BV

Rotterdam, January 2022