

Post-Master EU Tax Law 2027

► Twenty online sessions

Post-Master EU Tax Law

is intended for anyone who does not primarily work in tax practice but who regularly deals with tax issues in the field of EU tax law. The training focuses on the rules in the field of direct taxes such as income and corporate tax, as well as in the field of indirect taxes such as VAT, excises and import duties.

The European Union (EU), once founded as the European Economic Community, is a factor of global importance. With its 27 Member States, it is an institution that is on the same footing as the United States, Russia, China and several other major players in the world in economic and social terms. At the same time, its internal position is different: it is a cooperation of 27 Member States, while the other major powers are in principle an independent entity. This means, among other things, that the EU has a much more diffuse character. This not only means that the EU is sometimes difficult to understand for the Member States and their residents and nationals, but for outsiders – nationals of non-EU Member States and residents of a non-EU Member State – this is even more true. Nevertheless, many outsiders regularly have to deal with parts of EU law. This certainly applies to the tax rules in force within the EU and the way in which these EU rules are related to the national tax rules of the various Member States. This is not only about the tax rules but also the related case law. A good example is the so-called VAT Directive and the case law of the Court of Justice of the EU based on it. But the case law of the Court of Justice also plays an important role outside that area. The EU tax issue is not only relevant to outsiders in geographical terms – those who live outside the EU and run afoul of EU tax law – but also to EU residents and nationals who, although familiar with the system and functioning of the EU, have no affinity with the tax rules. This while they regularly come into contact with tax issues under EU law. The present Post Master EU Tax Law is aimed at all these persons and aims to provide them with a solid tax basis as far as EU tax law is concerned. Attention is also paid to the interaction with the law of the member states.

The program is offered at an academic level and ensures that all relevant EU tax regulations and case law are given attention on key points so that at the end of this Post-Master's program you will have a good view of their operation. For those who want to specialize further in EU tax law, EFS offers various opportunities for further training, which is shown in the overview below. For more information on these courses, please refer to the 'Post-Masters' and 'Top Level Seminars' sections of the EFS website.

The PM EU Tax Law covers all EU tax law. On the one hand, attention is paid to the most important EU directives, and on the other hand to the extensive case law of the Court of

Justice. In view of the structure of the program, the Post-Master focuses on the essential doctrines and the core judgments. The course consists of two main themes, namely direct taxation and indirect taxation. In addition, there is a general section for those who have little or no affinity with EU law. During two introductory half-days, they will be informed about these general principles of EU law and the way in which the EU has been shaped and functions. This module is optional. The other 18 half-days are divided between direct taxes and indirect taxes. The section on direct taxation discusses the operation of the so-called free movement provisions which, in short, prohibit cross-border situations from being treated less favourably than domestic situations. In addition to a general part, the most important themes from case law are discussed, namely group forms (parent-subsidiary structures; main office-permanent establishments), exit taxation rules, personal contributions to income tax and the free movement of capital (in particular dividends). Secondly, a number of important tax directives are discussed in detail, namely the Parent-Subsidiary Directive, the Interest and Royalties Directive, the Merger Directive and the Administrative Assistance Directive, with particular focus on automatic exchange of information, as well as a number of draft directives.

Finally, abuse of rights is an important theme. In the case of indirect taxation, four themes are addressed, namely VAT based on the VAT Directive, import duties, excise legislation and, finally, energy and environmental taxes.

Most important advantages

- High-quality training
- 20 half-days
- Specialized teachers
- Connection theory and practice
- Online course



Programme Management



◀ PROF. DR. MADELEINE MERKX

Programme Director / EFS Board Member

Madeleine Merx is Professor of Indirect Taxation at the Erasmus School of Law and a member of the Board of EFS. She is a partner at the Tax Research Center of BDO the Netherlands. She is also an editor of MBB (an academic journal), NLFiscaal kennisbank (a database) and FED (a case law journal) and a regular contributor to WFR, BNB, Btw-bulletin (all tax law journals) and Taxvisions (a tax video platform).



◀ PROF. DR. PETER KAVELAARS

Programme Director / EFS Board Member

Peter Kavelaars is Emeritus Professor on Economics, boardmember of the Fiscal Economic Institute of Taxation at the Erasmus School of Economics and chairman of EFS. He was partner at Deloitte up to 2019. He is editor at MBB, NLF and some other fiscal journals and also on the contributor at WFR, BNB and some other journals on taxation.

Program Post-Master EU Tax Law

14 January – 10 June 2027

INTRODUCTION

Session 1 Thursday 14 January 2027 (mandatory for non-EU participants)

13.00-17.00



M. MARKAKIS

Associate Professor of International and European Union Law at Erasmus School of Law and Scientific Coordinator of the Erasmus Center for Economic and Financial Governance

Introduction to EU and EU Law 1

Session 2 Thursday 21 January 2027 (mandatory for non-EU participants)

13.00-17.00



M. SHAHID

Assistant Professor of International and European Union Law and researcher of AI, queer data and LGBTQ+ rights at Erasmus School of Law

Introduction to the EU and EU Law 2

DIRECT TAXES

Session 3 Thursday 28 January 2027

13.00-17.00



M. VAN HULTEN

Assistant Professor in European and international taxation and in Dutch corporate taxation at the Fiscal Institute of Tilburg University in the Netherlands. Mart is also tax lawyer (counsel) at Lubbers, Boer & Douma.

Treaty freedoms/assessment scheme CJEU/state aid/code of conduct

Session 4 Thursday 04 February 2027

13.00-17.00



R. KOK

Professor Erasmus School of Law, Partner EY

Permanent establishment/group approaches

Session 5 Thursday 11 February 2027

13.00-17.00



D. SMIT

Obtained his LL.M.-degrees in Dutch law and Dutch tax law (cum laude) in 2004 from Erasmus University Rotterdam. He obtained his PhD in 2011 at Tilburg University. He is currently professor by special appointment at the University of Amsterdam.

Free movement of capital



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Session 6 Thursday 18 February 2027

13.00-17.00



E. ROS
Researcher/lecturer at Department of
Law and tax at Erasmus School of Law.

Personal allowances

Session 7 Thursday 25 February 2027

13.00-17.00



A. SCHONEVELD
Lector Erasmus School of Law and
working at the Tax Administration.

Exit taxes

Session 8 Thursday 04 March 2027

13.00-17.00



S. PANCHAM
Tax Partner at PanchamLegal.

Parent-subsidiary Directive

Session 9 Thursday 11 March 2027

13.00-17.00



S. PANCHAM
Tax Partner at PanchamLegal.

Interest Royalties Directive and draft guidelines

Session 10 Thursday 18 March 2027

13.00-17.00



E. BOOMSLUITERS
Assistant Professor Erasmus School of
Law.

Merger Directive

Session 11 Thursday 25 March 2027

13.00-17.00



L. VAN HULTEN

Researcher and lecturer at the Dutch Institute for Taxation and Economics (FEI BV) of the Erasmus University Rotterdam. She is also affiliated with Deloitte, where she primarily reviews, resolves, and advises on international corporate taxation related issues.

Anti-abuse guidelines and anti-abuse case law

Session 12 Thursday 01 April 2027

13.00-17.00



G. DE BONT

Owner De Bont Advocaten and Professor on Tax Law at Erasmus School of Law.

Administrative assistance guidelines and other formal aspects

INDIRECT TAXES

Session 13 Thursday 08 April 2027

13.00-17.00



J. BIJL

Partner VAT Consultancy Firm, Professor Nyenrode Business University and Deputy Judge in the appeal court of The Hague.

System of VAT/VAT Directive

Session 14 Thursday 15 April 2027

13.00-17.00



G. BERETTA

Assistant Professor in Indirect Taxation at the University of Amsterdam (UvA) and coordinator of the VAT specialisation courses within the Advanced Master's (LL.M.) in International Taxation.

Entrepreneurship

Session 15 Thursday 22 April 2027

13.00-17.00



M. PAPIS-ALMANSA

Assistant Professor, University of Alicante (Spain) and Guest Researcher, University of Copenhagen, Denmark.

Exemptions and deductions

Session 16 Tuesday 11 May 2027

13.00-17.00



M. MERKX

Professor on Indirect Taxation at Erasmus School of Law and Partner BDO.

Supplies and services

Session 17 Thursday 20 May 2027

13.00-17.00



J. GRUSON

Lecturer VAT at Erasmus School of Law/Economics, EFS Seminar Coordinator Top-Level Seminar EU VAT and of the EFS Post Master Indirect Taxation, Deloitte Tax Research Center.

Intra-Community transactions, exports and imports

Session 18 Thursday 27 May 2027

13.00-17.00



M. SCHIPPERS

Associate Professor Tax Law
Department, Erasmus School of Law,
Programme Coordinator EFS and Senior
Manager Global Trade & Sustainability
at E&Y.

Formal and substantive aspects of import duties

Session 19 Thursday 03 June 2027

13.00-17.00



M. BETJES

Tax Partner KPMG Meijburg & Co, ESG
Sustainability lead for Tax & Legal
NL, and specialized in environmental
taxation.

Energy and environmental taxes
- Energy Taxation Directive



M. SCHIPPERS

Associate Professor Tax Law
Department, Erasmus School of Law,
Programme Coordinator EFS and Senior
Manager Global Trade & Sustainability
at E&Y.

Energy and environmental taxes
- ESG: CBAM, EUDR, forced labor

Session 20 Thursday 10 June 2027

13.00-17.00



R. TUSVELD

Retired Lead Partner Customs, Excise &
International Trade – PwC and Lecturer
at several universities in the EU.

Excises





Rotterdam

With a population of over 600,000, Rotterdam is the second largest city in the Netherlands and the centre of the Rotterdam-The Hague metropolis. Its inhabitants having over 170 different nationalities Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you will find it in Rotterdam.

Rotterdam is famous for its port, the largest of Europe. The River Maas runs through the 'skyscraper city' with its innovative, and avant-garde architecture. Behind the modern skyline, you'll find a nice, even 'cosy' historic city centre.

Its international character is also reflected in the cultural activities of the city. International art is exhibited in the Boijmans van Beuningen Museum (currently closed for refurbishment) and the Kunsthall. Depot Boijmans Van Beuningen opened in the fall of 2021 and is the first art storage facility in the world that offers access to a museum's complete collection. In January you can watch movies from all around the world during the International Film Festival. In summer you can enjoy the Summer Carnival and the North Sea Jazz festival.

Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. Erasmus University Rotterdam is one of the biggest universities in the Netherlands, with a student population of 39,000 and a research community of around 1,400. On the lively and modern campus, students are constantly encouraged to develop their talents and achieve their ambitions in international classrooms of more than 100 nationalities. Its intensive, career-oriented and research-driven studies are matched by an excellent student life in the dynamic and diverse city of Rotterdam. The university's research is strongly focused on societal impact on health, wealth, governance and culture.

EFS, Erasmus University Rotterdam

EFS, Erasmus University Rotterdam is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics. EFS has been a leading education and research institute in the areas of international taxation and European taxation for over 30 years. The work of EFS concentrates on the operation of both indirect taxes, covering VAT and customs duties, and direct taxes, focusing on individual taxation, corporate taxation and source taxation in an international and/or European context. As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of post-master programmes.

General information

Date

The college term starts on Thursday 14 January 2027 and ends on Thursday 10 June 2027. Each half-day lasts from 13.00-17.00.

Location

The training takes place online (Teams).

Fees

€ 6550. If the introductory two half-days are not followed, the course price is € 5950 (including course materials). No VAT is due. It is possible that a turnover tax is due in the country where the student lives.

Language

The programme is taught in English.

Group size

As groups comprise a maximum of 25 participants, you can be assured of optimal and active participation.

Time required

In addition to the compulsory participation in the online lectures on at least 17 of the 20 course days, the preparation of the lectures – an average of 3 hours per lecture day – and the writing of a paper for the oral exam must be taken into account.

Admission requirements

Completed academic education

Disclaimer

EFS reserves the right to make changes to the policies, programs and other matters mentioned in this brochure. EFS may decide that the training will not take place if there are insufficient registrations.

Accreditation / Continuing professional development

The programme is accredited by Erasmus University Rotterdam.

Certificate

If the attendance requirement has been met and a paper has been successfully written, a certificate will be issued. If only present has fulfilled the attendance requirement, a certificate of participation will be issued.

Contact / To apply

For more information, please contact:

Carina van der Hoeven
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(0031) 6 13127402
www.erasmusfiscalstudies.nl

Erasmus Fiscal studies (EFS)

is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics. EFS has been a leading education and research institute on the impact of international and European law on taxation and customs for over 25 years. Its work covers indirect taxes, including VAT and customs duties, and also direct taxes, with a focus on individual, corporate and source taxation in a European and international context.

EFS, Erasmus University Rotterdam

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