Chapter 1
Introduction

1.1 Background

Most countries tax income on the basis of both residence and source. As a result, cross-border transactions may be taxed twice, both in the source country and in the country of residence. This phenomenon is known as “double taxation.” Countries may avoid this problem either unilaterally by legislation that relieves certain income from tax or by (multi-)multilateral treaty arrangements with countries with which they have trading or investment relationships. Such treaties aim to prevent certain mistakes that address the taxation of dividends, interest, and royalties in a way that deviates from traditional tax principles.

Commonly known as “passive income,” when flow from a source in one country passes to a resident in another treaty partner. Tax treaties usually determine how profits are treated, whether they are exempt or taxable, or fully, and are not imposed by the source country. In contrast, persons not residents of non-contracting states, may benefit from certain treaties, providing benefits to an artificial entity that is incorporated in the state of residence of treaty partners the name of which may cause income or gains from such entities to be taxed.

A question that arises from the framework of a state of residence of treaty residents of treaty partners who may cause income or gains from such entities to be taxed.
Advanced Master’s in International Tax Law: Principles, Policy and Practice
Intro
**Introduction**

The University of Amsterdam, in close operation with the IBFD, an internationally renowned tax research institute, offers a one-year full-time LLM programme in international tax law. The growing globalization of the world economy brings with it a growing demand for international tax law specialists who have a thorough understanding of the underlying principles, are familiar with the policy perspectives of countries at differing stages of development and are aware of the practical implications of the law.

International taxation is a fascinating combination of law, economics and politics. What we call “international tax law” is actually a complex system of domestic law, treaty law and soft-law initiatives that brings together the law governing relations between taxpayers and the state and the law governing relationships among states. It is also the most rapidly developing topic of international law at the moment, as governments attempt to respond to the worldwide public outcry at perceived abuses of the global system and at the same time safeguard their own interests. This one-year, full-time programme offers students the insight and skills they need to deal with this complex area of the law.

The participation of IBFD is a unique feature of this programme. IBFD is a tax research foundation based in Amsterdam with a local presence in the United States, Asia and China. It is well known internationally for its wide range of publications, academic activities, courses for practitioners and work on government consultancy missions. Its international staff also teaches on LLM programmes throughout the world and carries out commissioned research for the United Nations and global clients such as Fortune 500 companies. IBFD houses an extensive, specialized tax law library. For further information about IBFD [click here](#)

The core teaching staff for the advanced LLM programme is drawn from the UvA staff and the IBFD research staff. Guest classes are given by experts drawn from a wide range of countries and backgrounds, including representatives of the judiciary, inter-governmental organizations, government bodies and experienced practitioners. This year in Amsterdam therefore gives students an unrivalled opportunity to build their own professional network.

The class size is limited to 25 students to allow lively class discussion and ensure that students receive individual attention. Students are selected on the basis of academic merit and their ability to contribute to discussion within the programme. Students admitted to the programme have access to study facilities in the UvA and the IBFD office, unrestricted access to the IBFD Tax Research Platform and enjoy a dedicated social programme. They also receive special support from the UvA with finding accommodation and settling in and special support from the IBFD library staff with finding materials for their studies.

A final bonus of this programme is that it is held in Amsterdam, a city that has plenty to offer students, from its picturesque canals to its highly tolerant nightlife. It is the main cultural centre of the Netherlands, with a lively theatre, film and concert programme and many festivals in or near the city. There are plenty of sports facilities, some available specifically for university students, although many students get all the exercise they want by using their bicycle to travel everywhere. And the city is relaxed and easily accessible, offering a high quality of life.

For the UvA website for this LLM programme, with a link to the registration form, [click here](#)
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LLM Programme
About the Advanced LLM Programme

Academic title and accreditation

The quality of this master’s programme has been positively assessed by the Accreditation Organisation of The Netherlands and Flanders (NVAO). This means that upon successful completion of the programme students receive a legally accredited Master’s degree in International Tax Law and the title Master of Laws (LLM).

The Approach of the Programme

The approach that is taken to teaching this programme is to deal with the “big picture” of international tax law and to study the technicalities in the context of the broad policy issues. Major themes of the programme include:

- Evaluating the tax policy choices made by states, particularly in the context of cross-border structures and the flow of capital, income and persons;
- Examining the interaction among the various forces that shape international tax law - domestic law, bilateral treaties, multinational agreements, inter-governmental organizations, case law and academic writing.

Most students start this programme having completed a first law degree that taught them the principles, concepts and difficulties of a single legal system. Their study of tax law is generally based on the concepts and principles of their home country and the international element confined to the cross-border issues encountered by that country. The UvA/IBFD programme builds on this basis and deepen the understanding of the students through a comparative element and an international element.

Through classroom discussions and presentations the students learn to form and defend their own opinion on both the current international tax order and proposals and possibilities for change. Advance preparation is generally required for the classroom sessions and the small class size allows lively classroom debate.

The programme lasts one academic year and requires a full-time commitment from the students. The first term of each year’s programme starts in September. The second term ends in June, although the students have until July (date to be decided) to complete the final version of their thesis.
Programme Overview

The programme requires students to obtain a total of 60 study points according to the ECTS system.

The study points are divided as follows:

<table>
<thead>
<tr>
<th>BLOCK 1</th>
<th>8 WEEKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Taxation in (public) international law and taxation of individuals (6 ECTS)</td>
<td>EU tax law (6 ECTS)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BLOCK 2</th>
<th>8 WEEKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxation of business profit and companies (6 ECTS)</td>
<td>Tax treaties (6 ECTS)</td>
</tr>
<tr>
<td></td>
<td>This course includes a tax treaty negotiation exercise.</td>
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</table>

<table>
<thead>
<tr>
<th>BLOCK 3</th>
<th>4 WEEKS</th>
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</thead>
<tbody>
<tr>
<td>Choose two from (3 ECTS each):</td>
<td></td>
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<tr>
<td>- Policy Developed countries</td>
<td></td>
</tr>
<tr>
<td>- Policy BRICS and developing countries</td>
<td></td>
</tr>
<tr>
<td>- Policy Individuals</td>
<td></td>
</tr>
<tr>
<td>- EU tax law advanced</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>BLOCK 4</th>
<th>8 WEEKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Taxation and Tax Treaties - Advanced (6 ECTS)</td>
<td>VAT/GST (3 ECTS)</td>
</tr>
<tr>
<td>LLM thesis (15 ECTS)</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>BLOCK 5</th>
<th>8 WEEKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLM thesis (continuation)</td>
<td>Choose from (3 ECTS each):</td>
</tr>
<tr>
<td></td>
<td>- Transfer pricing and cross-border profit allocation</td>
</tr>
<tr>
<td></td>
<td>- Transparency, information and collection of taxes</td>
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</table>

<table>
<thead>
<tr>
<th>BLOCK 6</th>
<th>4 WEEKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLM thesis (continuation)</td>
<td>Moot court (3 ECTS), choose from:</td>
</tr>
<tr>
<td></td>
<td>- OECD</td>
</tr>
<tr>
<td></td>
<td>- EU</td>
</tr>
<tr>
<td></td>
<td>- BRICS and developing countries</td>
</tr>
</tbody>
</table>

Each course is described in detail in the Courses section. Click here »
**Skills Training**

The programme includes components that allow the students to delve into selected issues in depth and, at the same time, develop their professional skills, such as:

- A moot court in which students present both written and oral pleadings;
- A mock tax treaty negotiation, carried out in small teams over a period of several months under the guidance of a mentor with negotiating experience.

Students are regularly required to make class presentations and to join in with classroom debate.

Feedback is given, both on content and presentation style, by the lecturers and fellow students.

Writing skills are particularly important and most of the course components conclude with a written exam requiring a number of short essays. Students are also required to write a final paper, giving them the opportunity to define and focus on their own research question. Throughout the programme we pay attention to the structure of their written work as well as its content.

The following table gives an overview of the most important skills training elements in the programme.

### RESEARCH SKILLS

<table>
<thead>
<tr>
<th>Component</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block 3 optional courses - essay</td>
<td>Analyse subject matter of essay, define scope of essay, select materials, evaluate information found, structure an analysis of the topic</td>
</tr>
<tr>
<td>Tax treaty negotiation</td>
<td>Analyse issues to be considered, formulate policy objectives, evaluate possible treaty articles in the light of policy objectives</td>
</tr>
<tr>
<td>Moot court - written pleadings</td>
<td>Analyse case and assigned standpoint, select materials, evaluate information found, structure arguments to support assigned standpoint</td>
</tr>
<tr>
<td>LLM thesis</td>
<td>Define research question, define scope of thesis, select materials, evaluate information found, structure results, develop original thought on basis of the research findings</td>
</tr>
</tbody>
</table>

### ORAL SKILLS

<table>
<thead>
<tr>
<th>Component</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block 3 optional courses - presentation</td>
<td>Short classroom presentation of research findings and draft analysis, discussion with classmates and lecturer</td>
</tr>
<tr>
<td>Tax treaty negotiation</td>
<td>Negotiate tax treaty in small groups, communicate own standpoint to counterparty, evaluate counterparty's standpoint, formulate acceptable compromise</td>
</tr>
<tr>
<td>Moot court - oral pleadings</td>
<td>Present arguments to moot court “judge”, analyse and respond to questions from “judge”, evaluate arguments from opponents and respond</td>
</tr>
<tr>
<td>LLM thesis - oral defence</td>
<td>Defend thesis before small group of LLM lecturers, analyse questions and respond, evaluate and respond to criticisms</td>
</tr>
</tbody>
</table>

### WRITING SKILLS

<table>
<thead>
<tr>
<th>Component</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block 3 optional courses - essay</td>
<td>Create structure for essay, analyse research findings, communicate conclusions</td>
</tr>
<tr>
<td>Moot court - written pleadings</td>
<td>Evaluate relevant materials, structure arguments in support of assigned standpoint</td>
</tr>
<tr>
<td>Tax treaty negotiation - explanatory memorandum</td>
<td>Write individual explanatory memorandum, analyse the negotiation results, evaluate the merits and demerits of the negotiation result, communicate the result to a non-specialist readership and provide arguments to support the result as an acceptable compromise</td>
</tr>
<tr>
<td>LLM thesis</td>
<td>Create structure for thesis, evaluate research findings, communicate ideas supported by sound arguments</td>
</tr>
</tbody>
</table>
Publication of LLM thesis

LLM theses that achieve an excellent standard will be promoted for publication by the programme faculty. In many cases they will be selected for publication by IBFD in one of its periodicals, but if the topic of the thesis is not suitable for publication by IBFD the faculty members will assist the student in seeking publication elsewhere.

Graduating students who have written their LLM thesis on a topic relevant to the annual graduation day seminar may be invited to participate in the seminar as a panellist if their thesis achieves a standard that is high enough. In this case, the LLM thesis will be published by IBFD as one of the seminar papers.

All LLM theses that are awarded a pass mark are stored by the UvA library and the IBFD library and made available to the public.

Assessments

The following table gives an overview of the assessments that contribute to the final grade. Each course grade is weighted in the final overall grade according to the study load of the course. Note that the final thesis has a study load of 15 ECTS and therefore contributes ¼ of the overall grade.

<table>
<thead>
<tr>
<th>COURSE</th>
<th>TEACHING METHOD</th>
<th>FORM OF ASSESSMENT</th>
<th>CONTRIBUTION TO COURSE GRADE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Compulsory courses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foundation Taxation in (public) international law and taxation of individuals</td>
<td>Classroom teaching</td>
<td>Written examination</td>
<td>100%</td>
</tr>
<tr>
<td>EU tax law</td>
<td>Classroom teaching</td>
<td>Written examination</td>
<td>100%</td>
</tr>
<tr>
<td>Taxation of business profit and companies</td>
<td>Classroom teaching</td>
<td>Written examination</td>
<td>100%</td>
</tr>
<tr>
<td>Tax treaties</td>
<td>Classroom teaching</td>
<td>Written examination</td>
<td>50% Treaty negotiation exercise in groups with mentor Individual explanatory memorandum, input from group mentor 50%</td>
</tr>
<tr>
<td>Business Taxation and Tax Treaties Advanced</td>
<td>Classroom teaching</td>
<td>Written examination</td>
<td>100%</td>
</tr>
<tr>
<td>VAT/GST</td>
<td>Classroom teaching</td>
<td>Written examination</td>
<td>100%</td>
</tr>
<tr>
<td>Moot court</td>
<td>Written pleadings</td>
<td>Individual pleadings</td>
<td>60%</td>
</tr>
<tr>
<td></td>
<td>Oral pleadings</td>
<td>Individual pleadings</td>
<td>40%</td>
</tr>
<tr>
<td>Final thesis</td>
<td>Individual supervision by an ACTL lecturer</td>
<td>Written thesis, assessed by supervisor and one other ACTL lecturer, when appropriate also input from external supervisor</td>
<td>100%</td>
</tr>
<tr>
<td><strong>Optional courses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Block 3</td>
<td>Classroom teaching</td>
<td>Classroom presentation</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>Essay</td>
<td></td>
<td>80%</td>
</tr>
<tr>
<td>Block 4</td>
<td>Classroom teaching</td>
<td>Written examination</td>
<td>100%</td>
</tr>
</tbody>
</table>
Details of courses

Foundation Taxation in (public) international law and taxation of individuals

Content
This course looks at the overall framework and the basic concepts of international tax law and introduces the various sources of international tax law, including domestic law, model tax treaties, concluded tax treaties, case law, the publications of the OECD and UN and literature. It focuses on the basic principles of international tax law, such as the taxing jurisdiction claimed by states in respect of different taxpayers and the very different choices made by states in respect of their tax mix and their jurisdictional claims. This course also introduces the important policy questions that will be studied further in the rest of the programme. Although social security rights and liabilities are not, strictly speaking, part of a country’s tax system, they nevertheless have an important impact on both employees and employers and therefore the main rules applicable to social security contributions in cross-border situations will also be discussed. The current areas of controversy in international tax law stem from a complex of forces which are driven by the widely varying interests of states with different economies and at different stages of development. These pressures sometimes work with, and sometimes are at odds with, the work of the intergovernmental organisations which influence the development of international tax law. An emerging issue is whether, in this area in particular, it is possible to speak of a global regime of tax law.

Intended learning outcomes
On completion of this course the student will:
- be able to position international tax law in the context of (public) international law;
- be able to make a critical evaluation of the policy choices of states in the design of their direct tax system, in particular in respect of cross-border situations;
- have a comprehensive understanding of the instruments that constitute the international tax law regime including in particular treaties for the avoidance of double taxation;
- be able to apply the basic principles applicable to social security contributions, particularly in cross-border situations;
- have an analytical understanding of the institutions that are influential in shaping international tax law and their role in the development of the law;
- be able to analyse the forces that shape the development of international tax law, the emerging norms of international tax law and the constraints they place on states in shaping their policy.

Faculty
Course coordinator: Dr Suzanne Mol-Verver
ACTL lecturers: Dr Joanna Wheeler, Prof. Dr Stef van Weeghel, Prof. Dr Mariken van Hilten.

Guest lecturer
Madalina Cotrut (Tax lawyer working in cooperation with IBFD’s European Knowledge Group): Individuals – Basic considerations, Treaties – passive income.

Teaching format
Lectures, classroom discussion, case studies and classroom presentations.

Assessment
Written examination.

Credits
6 EC.
EU tax law

Content
Any student of international tax law has to have a good knowledge of the law of the European Union as it relates to taxation, as the EU is one of the world’s largest trading blocs and it has developed a unique and complex legal order. This legal order affects many areas of tax law, not only in respect of the domestic law of the Member States but also in respect of the relationships between the Member States and third-party states. Many EU measures relating to specific issues of international taxation are covered in the programme in the context to which they relate. This course introduces the students to the EU legal order, the basic principles of EU law, the EU treaty freedoms, the state aid rules and how all these measures relate to taxation.

Intended learning outcomes
On completion of this course the student will:
■ be able to position the law of the EU in the context of (public) international law;
■ have an analytical grasp of the legal order created by the European Union and the instruments within that legal order;
■ have an analytical understanding of the principles of EU law, in particular as they relate to taxation, and be able to apply those principles to factual examples;
■ be able to analyse new developments and emerging trends in the law of the EU as it relates to taxation.

Faculty
Course coordinator: Prof. Dr Dennis Weber.
ACTL lecturer: Prof. Dr Peter Wattel.
IBFD lecturers: Prof. Dr Pasquale Pistone, Prof. Dr João Nogueira.

Teaching format
Lectures, classroom discussion. The lectures will consist of 3 hours of lectures per week (Prof. Dr Peter Wattel) and 3 hours of case studies (Prof. Dr Dennis Weber). In two extra case study sessions of 3 hours Prof. Dr Pasquale Pistone will add extra depth to this course.

Assessment
Written examination.

Credits
6 EC.
Taxation of business and companies

Content
Individuals and companies, the most important types of taxpayer in the vast majority of countries, both have specific characteristics which pose challenges for the design of a system of direct taxation. This course examines these challenges and the responses of states in both the domestic context and the cross-border context. The carrying on of business activity brings all these issues together, and the course focuses on the direct taxation of business profit, looking at the whole range of business structures from sole entrepreneurs to complex multinationals.

Particular challenges are posed by companies, stemming from the inherent artificiality of the company concept. The most basic issue is whether to recognise a company as a taxable person at all; this issue is particularly acute in respect of companies owned by a small number of individuals. Other challenges include: the possibility offered by the civil law of most countries to restructure companies; the tension between the legal and economic view of companies, which leads to economic double taxation; and the difficulty of defining the personal connection between a company and a state in order to determine the taxing jurisdiction claimed by the state in respect of the company.

Intended learning outcomes
On completion of this course the student will:
- have an analytical understanding of the characteristics of individuals and companies as taxpayers and the issues raised by those characteristics for a system of direct taxation;
- have an analytical grasp of the basic principles of international tax law in respect of the taxation of profit derived from business carried on by individuals and companies;
- be able to compare and contrast the features of companies on the whole scale from ‘one-man companies’ to large multinationals and analyse the significance of those features for a system of direct taxation;
- be able to distil from a cross-border situation involving business carried on by individuals and companies the tax issues relevant to both the taxpayer and the governments and give arguments for and against different solutions;
- be able to make a critical evaluation of the policy choices of states in the design of their system of direct taxation of business carried on by individuals and companies.

Faculty
Course coordinator: Joanna Wheeler
ACTL lecturer: Dr Suzanne Mol-Verwever.
IBFD lecturers: Carlos Gutierrez Puente LLM, Andreas Perdelwitz LLM, Ridha Hamzaoui, Ruxandra Vlasceanu.

Guest Lecturer
Hans Pijl (formerly Deloitte Netherlands, part-time tax judge): Tax treaties and business profit - practical issues.

Teaching format
Lectures, classroom discussion, case studies and classroom presentations.

Assessment
Written examination.

Credits
6 EC.
Tax treaties

Content
Tax treaties are one of the cornerstones of the international tax order. They govern the interaction of the (income) tax systems of, generally, two states and can be understood only in conjunction with the domestic law of the contracting states. They generally follow the same pattern, although differences in the policy of states lead to many variations in the content. The economic position of a state, in particular, often has a decisive impact on its tax treaty policy.

The common treaty provisions dealing with specific types of income are covered in detail in other courses in the programme; this course considers the impact of a treaty as a whole on the tax systems of the contracting states and makes a comparison with the allocation of taxing rights in a non-treaty situation (i.e. under public international law). It looks at the policies, influences and restraints that shape the content of a treaty, such as the work of the OECD and the UN, the limitations imposed by the law of the EU, and how the negotiation process influences the content of a treaty.

The interpretation of tax treaties is a skill that lies at the core of the international tax lawyer’s expertise and a great deal of case law and literature has been devoted to this issue. This course deals with the interpretation issues underlying the treaty as a whole, such as the general principles of public international law in respect of interpretation and the relationship between anti-avoidance law and treaties. It also considers situations in which it is debatable whether or not a state is acting in contravention of its treaty obligations and the phenomenon of states deliberately adopting a measure that is not in accordance with their treaty obligations.

Intended learning outcomes
On completion of this course the student will:
- be able to position tax treaties in relation to domestic law and public international law at large;
- have an analytical understanding of the aims of tax treaties and the mechanisms they use to achieve those aims;
- be able to synthesize issues of domestic law and treaty law and address the resulting problems of treaty interpretation in a critical manner;
- be able to analyse the differing interests of states in concluding treaties in the light of their economic position and suggest measures to achieve their policy aims;
- be able to analyse the impact of the various influences and constraints on the content of a treaty and evaluate the policy choices made by states in this respect.

Tax treaty negotiation exercise
An important part of this course is a mock tax treaty negotiation; by giving the students the opportunity to experience the process of negotiating and drafting a treaty at first hand, this exercise greatly increases their insight into the nature of tax treaties. The mock negotiation is structured, as far as possible, to simulate the conditions of an actual treaty negotiation. Actual states are selected as negotiation partners and the exercise is carried on through a large part of the academic year.

The students are divided into small negotiating teams, each with a mentor who has considerable experience of treaty negotiations. The mentors guide the teams through the whole process, from the preparatory research to the negotiations. The mentors do not, however, take part in the negotiation meetings between the two states, in order to ensure that the students experience the negotiation process directly.
When the negotiation is completed, the students are required to write an individual explanatory memorandum of the concluded treaty. The assessment for this part of the module is based on the quality of each student’s explanatory memorandum, not on the group result of the treaty.
**Faculty**
Course coordinator: Prof. Dr Otto Marres.
IBFD lecturers: Carlos Gutiérrez Puente LLM, Prof. Wim Wijnen.

**Guest lecturers**
- Prof. Dr Peter Harris (Cambridge, formerly Technical Assistance Advisor for the Legal Department of the IMF and currently IMF external consultant): Are tax treaties useful?
- Dhruv Sanghavi (University of Maastricht): Case studies;
- Liselott Kana (Ministry of Finance Chile and experienced tax treaty negotiator): the tax treaty negotiation process;
- Prof. Dr Paolo Arginelli (Adjunct Postdoctoral Research Fellow at the IBFD Academic department and adjunct professor at the Università Cattolica del Sacro Cuore in Italy): Languages, treaty override;
- Dick Hund (former tax treaty negotiator for the Ministry of Finance of the Netherlands); group mentor for the tax treaty negotiation exercise.

**Teaching format**
Lectures, classroom discussion, mock tax treaty negotiation.

**Assessment**
Written examination (50%); explanatory memorandum on conclusion of treaty negotiation exercise (50%).

**Credits**
6 EC for the entire course (classroom element plus treaty negotiation exercise).
Policy Developed countries

Content
There are many factors that determine the international tax policy of states, but certain factors are particularly important for certain groups of countries. The international tax policy of developed countries has traditionally been defined by their position as capital exporting countries, but that position has changed in the past decennium in particular, causing many developed countries to re-think some of their policy positions. Current issues include the jurisdictional scope of the tax claim in respect of business profit, how to attract and retain investment, the continuing fight against tax avoidance and evasion and the increasing inadequacy of standard tax treaty provisions in the face of the continuing development of domestic legislation. Most developed countries are member states of the OECD and the work programme, working structure and current thinking of the OECD are therefore an important element of this course.

Intended learning outcomes
On completion of this course the student will:
■ have an analytical understanding of the forces that shape the tax policy of developed states, such as their economic position and internal and external political pressures;
■ have a critical grasp of the current tax policies of developed states and how those policies are evolving;
■ have an analytical understanding of the instruments and measures available to developed states to pursue their tax policy;
■ be able to suggest measures to achieve the specific policy objectives of developed states and evaluate the measures taken by those states to achieve their policy objectives;
■ have a critical understanding of the processes through which developed states cooperate with each other, in particular under the aegis of the OECD.

Faculty
Course coordinator: Dr Bruno da Silva.
IBFD lecturer: Prof. Jan de Goede.

Guest lecturer
Dan Berman (International tax principal at McGladrey LLP, Boston, previously: professor of Boston University; Deputy International Tax Counsel for the U.S. Department of the Treasury; and Legislation Counsel for the Joint Committee on Taxation of the U.S. Congress): The international tax policy of the U.S.

Teaching format
Lectures, classroom discussion, classroom presentation and discussion of essay proposal.

Assessment
Classroom presentation (20%), essay (80%).

Credits
3 EC.
Policy BRICS and developing countries

Content
The BRICS and developing countries form a very diverse group of countries in economic and political terms but in respect of international tax law they have one important feature in common, that they are a growing force for change. The current international tax order has been shaped to a large extent by developed countries and the work of the OECD during the past three decades and it is increasingly viewed as one which favours the interests of capital exporting countries. The tax policies adopted by the BRICS and developing countries have traditionally led to critical discussion internationally, but the growth in the economic importance of these states is now changing the balance of power in the international discussion about tax policy.

This course looks at the varied characteristics of these states and the impact of those characteristics on their tax policy. It goes on to look at the success of these states in changing the international agenda and then considers possible coordination among them. The United Nations has traditionally been the primary international forum for the BRICS and developing countries to discuss their tax concerns but, by comparison with the OECD bodies dealing with taxation, it has limited funding, and therefore limited capacity. The diversity of these states may also make it more desirable to create more specific forms of cooperation.

Intended learning outcomes
On completion of this course the student will:
- have an analytical understanding of the forces that shape the tax policy of the BRICS and developing states, in particular the diversity of their economic positions and international political strengths;
- have a critical grasp of the current tax policies of the BRICS and developing states and how those policies are evolving;
- have an analytical understanding of the instruments and measures available to the BRICS and developing states to pursue their tax policy and the practical limitations experienced by these states in shaping their international tax policy;
- be able to suggest measures to achieve the specific policy objectives of BRICS and developing countries and evaluate the measures taken by those states to achieve their policy objectives;
- have a critical understanding of the possibilities for, and the desirability of, cooperation among the BRICS and developing states, in particular under the aegis of the United Nations, regional groupings and groupings of states at similar levels of development.

Faculty
Course coordinator: Dr Bruno da Silva.
IBFD lecturer: Ridha Hamzaoui LLM

Guest lecturers
- Laila Benchkroun (Ministry of Finance of Morocco): International tax issues for smaller emerging economies;
- Prof. Tianlong Hu (Renmin University): International tax issues for large emerging economies;
- Prof. Sergio Andre Rocha (Rio de Janeiro, Andrade Abogados Associados): Special treaty provisions used by developing countries.

Teaching format
Lectures, classroom discussion, classroom presentation and discussion of essay proposal.

Assessment
Classroom presentation (20%), essay (80%).

Credits
3 EC.
Policy Individuals

Content
The general foundation course and the course on individuals and companies as taxpayers examine the complex issues relating to the taxation of individual income. This course completes the picture in respect of individuals by looking at the taxation of individual capital and transfers of capital.

The taxation of individual capital is characterised by an extreme degree of diversity among states, not only in their choices of applicable taxes but also in respect of the jurisdictional scope of those taxes. These differences often lead to severe mismatches among states, which in turn create severe distortions in cross-border situations. The attempts of both the OECD and the EU to limit these distortions have had limited success.

The course then turns to the range of taxes on individuals as a whole, considering the policy issues that inform the tax mix chosen by states and the impact of the tax mix on individuals. The tax avoidance strategies of individuals are an important element of state tax policy in this respect. The course will examine the most common international tax planning structures, focussing on the features of the international tax order that make such strategies possible, and explore and evaluate the common measures taken by states to counteract tax avoidance.

Intended learning outcomes
On completion of this course the student will:
■ have an analytical understanding of the different types of tax on capital and transfers of capital that states may impose on individuals;
■ be able to compare and contrast different domestic systems of tax on individual capital and transfers of capital, extract the issues in a cross-border situation and evaluate the possible solutions;
■ be able to assess the impact of a state’s tax mix on individuals and evaluate the policy choices made by states in determining that tax mix, both in a domestic context and a cross-border context;
■ have an analytical understanding of how the tax avoidance strategies of individuals work, particularly in the cross-border context, and be able to give a critical view on the (inter)national anti-abuse measures taken by states.

Faculty
Course coordinator: Dr Suzanne Mol-Verver.
IBFD lecturers: Laura Pakarinen LLM
Madalina Cotrut LLM

Guest lecturer
Alessandro Bavila LLM (Studio Maisto, Milan): Principles of international tax planning for individuals.

Teaching format
Lectures, classroom discussion, classroom presentation and discussion of essay proposal.

Assessment
Classroom presentation (20%), essay (80%).

Credits
3 EC.
EU tax law Advanced

Content
This course continues from the foundation course to give the students greater insight into EU tax law, in particular in respect of the policy considerations of both the EU and its Member States and the possible constraints on them in pursuing their policy goals. It will focus on recent developments, placing them in the framework of EU legislative measures and existing case law, and will require the students to make their own interpretation and evaluation. Attention will be paid to various (pending) proposals made within the EU in respect of taxation, such as the proposal for a common consolidated corporate tax base (CCCTB), and to topics which have come up for discussion in connection with possible legislation or in the case law of the European Court of Justice.

Intended learning outcomes
On completion of this course, the student will:
- have an analytical understanding of the policy aims of the EU and its Member States in respect of the application of EU law to direct taxation;
- be able to make a synthetic analysis of the policy concerns of the EU and its Member States in respect of direct taxation, suggest appropriate solutions for those concerns and assess the merits and demerits of proposed solutions;
- have a critical understanding of the processes that shape the development of the EU law in respect of taxation and the practical and political constraints on its development;
- be able to make a critical evaluation of new developments relevant to the law of the EU in respect of direct taxation, such as the case law of the European Court of Justice, proposals for new legislation, soft-law initiatives and the actions of Member States.

Faculty
Course coordinator: Prof. Dr Dennis Weber.
ACTL lecturers: Prof. Dr Peter Wattel, Dr Eric Poelmann.

Guest lecturers
- Dependent on current issues;
- Dr Rita Szudoczky (WU institute for Austrian and International Tax Law, Vienna): State aid.

Teaching format
Lectures, classroom discussion, classroom presentation and discussion of essay proposal.

Assessment
Classroom presentation (20%), essay (80%).

Credits
3 EC.
Business Taxation and Tax Treaties Advanced

Content
This course covers the many complex issues raised by the need to share the profit of multinational businesses among states for tax purposes. One element of the course is the more advanced technical issues in respect of the application of domestic law and treaties to cross-border business operations. This element builds further on the basis provided in the foundation course and the courses on tax treaties and on companies as taxpayers.

The other important element of this course is the policy issues raised by the taxation of cross-border business structures. These issues come to the forefront especially in the context of business financing and business structures and re-structuring, two areas which have a substantial impact on the tax liability of a business and which therefore have attracted the attention of the tax planning industry and governments alike. This element of the course will also explore the processes and influences that shape the development of international tax law in this respect and consider the extent to which states are free to pursue their own policies.

Intended learning outcomes
On completion of this course the student will:
■ have an analytical understanding of the most complex issues raised by the allocation of taxing rights over business profit among states;
■ be able to synthesize issues arising from the tax policy of different states in respect of multinational businesses and address the resulting problems in a critical manner;
■ have an analytical understanding of the processes and forces that shape domestic and international tax law and policy in respect of multinational businesses;
■ be able to assess the extent to which emerging global norms place constraints on states in pursuing their policy goals in respect of the taxation of multinational businesses;
■ be able to make a critical evaluation of the solutions adopted and/or proposed by states and inter-governmental organisations for the problems they perceive in respect of the taxation of the business profit of multinational businesses.

Faculty
Course coordinator: Prof. Dr Stef van Weeghel.
IBFD Lecturers: Carlos Gutierrez Puente LLM, Andreas Perdelwitz LLM.

Guest lecturers
Subject to availability. Additional guest lecturers may be invited to teach on current issues.
■ Dr Richard Collier (PWC London): Business financing and financial instruments;
■ Alan McClean (Head of tax practices, Shell): Ethical considerations in business taxation;
■ Prof. Dr Hugh Ault (Boston Law School): Tax competition Affiliation;
■ Isabel Verlinden (PWC Brussels): Traditional business models and business re-structuring;
■ Prof. Mick Moore (Sussex, Professorial Fellow, Institute of Development Studies and Chief Executive Officer, International Centre for Tax and Development): Tax system design from a political economist’s point of view;
■ Theo Keijzer (former chair of the Commission on taxation of the International Chamber of Commerce, Dorean Global Tax Policy B.V.): Tax system design from the point of view of business;
■ Fred van Horzen (Partner at Meijburg & Co): Taxation and Globalization, a Dilemma?.

Teaching format
Lectures, classroom discussion.

Assessment
Written examination.

Credits
6 EC.
VAT/GST

Content
VAT is an important element of the ‘big picture’ of international tax law and policy. More than 150 taxing jurisdictions have now adopted a general turnover tax in the form of a VAT. VAT constitutes a very important share of the overall revenue collected by these countries and it has a large impact on business, but the globalisation of trade has put increasing pressure on the international aspects of VAT systems. Differences among VAT systems operated by individual countries create many mismatches, in particular in respect of the international reach of their VAT, which may lead to unintended double taxation or double non-taxation. The EU has, however, achieved a certain degree of coordination among its Member States and the OECD is currently developing guidelines on the design, implementation and administration of VAT systems and the treatment of cross-border transactions.

Intended learning outcomes
On completion of this course the student will:
- have an analytical understanding of the principles and functioning of a value added tax (VAT) and the structure of an assessment to a VAT liability;
- be able to position the principles and concepts of a VAT in relation to the domestic tax law of states, the general principles of international tax law and the EU VAT legislation;
- be able to analyse and illustrate the difficulties of applying a VAT regime in certain economic sectors;
- be able to analyse the design issues raised by value added taxes, in particular the elements relating to the jurisdictional scope of the tax, and make a critical evaluation of the solutions adopted in this respect by states and by the EU;
- be able to address issues in respect of VAT arising from the interaction between domestic law and international law in a critical and synthetic manner.

Faculty
Course coordinator: Prof. Dr Mariken van Hilten.
IBFD lecturers: Fabiola Annacondia Postgraduate degree in International Tax Law, Jordi Sol Master in Tax Law.

Guest lecturer
Piet Battiau (Head Consumptions Taxes Unit, OECD Centre for Tax Policy and Administration): Recent developments.

Teaching format
Lectures, classroom discussion.

Assessment
Written examination.

Credits
3 EC.
Transfer pricing and cross-border profit allocation

Content
Transfer pricing (TP) is often stated to be one of the most important issues of international tax law today. Its role in allocating taxable profit among countries has brought it to the forefront of public attention, both of the general public and the specialised international tax community, and it remains a controversial topic.

TP has a large impact on the international division of the tax base, a matter of vital importance to businesses and states alike. But its impact goes much further, as the resolution of TP issues can create long-term uncertainty about the tax liability of business and sometimes causes double taxation. In addition, TP requirements place a huge administrative and compliance burden on businesses and tax administrations and generate a need for dispute resolution mechanisms.

These problems are, however, only one aspect of the criticism that is increasingly levelled against TP as a method of allocating business profit. Even more fundamental is the argument, which is increasingly heard, that the central concept of TP is inherently incapable of providing a satisfactory solution to the problem of allocating the profit of an internationally operating enterprise among states. Various alternatives have been proposed and, although none of them have gained large-scale acceptance yet, the BRICS and developing countries in particular are critical of the traditional approach.

Intended learning outcomes
On completion of this course the student will
- be able to explain and illustrate the central conceptual issue of transfer pricing (TP) and its importance to business and states;
- be able to set out the complete legal framework of TP and identify the domestic and international instruments that create that framework, not only in respect of the substantive issue but also in respect of documentation requirements and dispute resolution mechanisms;
- be able to analyse core concepts such as the arm's length principle, functional analysis, advance price agreements, etc.;
- be able to discuss, compare and evaluate different TP methods and processes;
- be able to form a reasoned opinion about ethical issues related to TP;
- be able to compare alternatives that have been proposed to the use of TP requirements and form a reasoned opinion about the merits and demerits of these proposals.

Faculty
Course coordinator: Prof. Dr Hein Vermeulen.
IBFD lecturers: Luis Nouel LLM, Anuschka Bakker MBA.

Guest lecturers
- Isabel Verlinden (PWC Brussels): Transfer pricing of intangibles;
- Giammarco Cottani (Advisor International Tax, Italian Revenue Agency): Transfer pricing in business restructuring;
- Michel van der Breggen (PWC Netherlands): Transfer pricing and business financing;
- Rezan Ökten (Senior Global Transfer Pricing Manager at Liberty Global): Introduction to Transfer Pricing;
- Hugo Vollebregt (University of Amsterdam): Case Study;
- Önder Albayrak (Senior Tax Manager at Genzyme-Sanofi): Transfer Pricing Risk Management;
- Antonio Russo (Partner with Baker & McKenzie and head of the Amsterdam Transfer Pricing Team): Transfer Pricing Methods and Comparability Analysis.

Teaching format
Lectures, classroom discussion, visit to specialist on MAP in transfer pricing issues.

Assessment
Written examination.

Credits
3 EC.
Transparency, information and collection of taxes

Content
Some of the issues relevant to states in the context of international tax law concern very practical issues, such as how to collect the information necessary to administer the tax system and how to enforce the system and collect the taxes due. The common interest of states in achieving efficiency in these respects has led to a rapidly growing body of international law governing the exchange of information among states and mutual assistance in the collection of taxes, which in turn has created issues in connection with the protection of the taxpayer. Attention from the public media in the past few years has turned this topic into a highly political one and public demands for information about the taxation of large corporations, in particular, has put the spotlight on the relationship between taxpayers and the tax authority.

Intended learning outcomes
On completion of this course the student will:
- have an analytical understanding of the issues faced by states in administering and enforcing their tax system, in particular in cross-border situations, and the impact of those issues on the design of a tax system;
- be able to make a critical evaluation of the domestic measures taken by states in this respect;
- be able to position the issues raised by the administration and collection of taxes in relation to international tax law in general, human rights law and international law at large;
- be able to make a critical evaluation of the formal and informal initiatives taken by states and inter-governmental organisations in connection with the exchange of information and the collection of taxes.

Faculty
Course coordinator: Dr Bruno da Silva.
IBFD lecturer: Prof. Dr Victor van Kommer.

Guest lecturers
- Alexia Kardachaki LLM (PwC): Exchange of information;
- Paul van der Smitte (Strategic and legal adviser, Central Liaison Office of the Netherlands Tax and Customs Administration): The rights and obligations of tax authorities and taxpayers;
- Itai Grinberg (Professor of Law at Georgetown University, former International Tax Counsel of the US Treasury): FATCA.

Teaching format
Lectures, classroom discussion.

Assessment
Written examination.

Credits
3 EC.
Moot court

Content
The moot court gives the students the opportunity to research a topic in depth and explore the topic in a different way from the classroom courses. The cases will reflect issues of current importance and/or emerging issues; a choice will be offered of topics primarily relevant to OECD member states, issues of EU tax law and issues primarily relevant to BRICS and developing countries. The cases will reflect fundamental issues of international tax law and the previous knowledge necessary to study any of them will have been acquired in the compulsory courses. Students who choose a moot court case matching their choice of optional courses in block 3 will have, at most, a very slight advantage.

The students will work in small teams to discuss the case and identify issues and relevant law under the guidance of one of the core lecturers. Each case will, however, be designed with a number of questions which can be assigned to different students and the students will be assessed on their individual performance in both the written and oral pleadings. If possible, external experts will be invited to act as judge at the hearing.

Intended learning outcomes
On completion of this course the student will be able to:
- distil the legal issues from a complex fact pattern and identify the relevant law and the uncertainties in the law;
- assess the relevance and importance of the facts in respect of the legal issues identified;
- construct legal arguments to support the standpoint of one party to the dispute, identify and evaluate any weaknesses in those arguments;
- structure written pleadings which make the best possible case in favour of one party to the dispute;
- make an oral presentation of the arguments to the best advantage of one party to the dispute and respond critically to arguments from the other party.

Faculty
Course coordinator: Prof. Dr Dennis Weber.
ACTL Lecturers: Dr Joanna Wheeler, Dr Bruno da Silva.

Teaching format
Individual study and preparation, preparatory group meetings.

Assessment
Written pleadings (60%), oral pleadings (40%).

Credits
3 EC.

LLM Thesis

Content
The final thesis requires the students to specialize and write a thesis on a topic of the student’s choice which is relevant to the curriculum, in order to demonstrate that the student has achieved the final learning outcomes of the programme. The student will be required to formulate a research question with an appropriate scope for an advanced LLM thesis and which allows the student to express an opinion. The thesis must demonstrate that the student has an analytical grasp of the overall framework of international or EU tax law; is able to create a synthesis of the issues arising from all relevant sources of tax law; is able to evaluate existing arguments and structure his/her own arguments; and is able to draw conclusions and offer a reasoned opinion. This course concludes with a discussion of the thesis among the student, a small number of core lecturers and possibly an outside expert, giving the student the opportunity to expound further on the wider issues surrounding the topic of the thesis.

Intended learning outcomes
On completion of this course the student will be able to:
- formulate a research question and define the scope of the research;
- identify the law and other materials relevant to the research question and assess their weight and importance;
- distil the relevant legal issues from the research question and analyse those issues in the light of the research question;
make a critical evaluation of current law and arguments relevant to the research question;
- develop an original contribution to academic thought, such as highlighting and explaining a new problem, proposing a new solution for a current problem or suggesting the resolution of a current controversy, and construct arguments to support the original contribution;
- discuss the written thesis with informed colleagues and respond to questions and criticisms.

Faculty
Course coordinator: Dr Joanna Wheeler.
ACTL lecturer: Prof. Dr Dennis Weber.

Teaching format
Individual study under the guidance of a core lecturer and, in appropriate cases, an external expert.

Assessment
Written thesis (100%).

Credits
15 EC.

Additional classes

In addition to the regular teaching for the courses described above, some special classes are programmed that cut across the subject matter of the courses and/or deal with “hot topics”. Many of these classes are given by internationally renowned experts.

In the 2016/17 academic year, for example, we expect to offer the following classes:
- Ruud de Mooij (IMF): An economist’s view of tax system design;
- Prof. Richard Vann (Sydney): Analysis of a current MNE structure;
- Michael Lennard (UN): A comparison of the functioning of the OECD and the UN.

Students are, furthermore, welcome to attend the regular programme of “tax knowledge sharing” sessions that the IBFD offers its own staff, to the extent that they do not conflict with the LLM classes. These short sessions entail a short presentation from a speaker followed by an informal discussion. Presentations are made both by IBFD staff members and by prominent experts who may be invited specially for this purpose or who may be “resident” at IBFD in order to carry out research.
Institutions
The Participating Institutions

The LLM programme is offered by the Amsterdam Law School of the University of Amsterdam (Universiteit van Amsterdam, or UvA), in close cooperation with IBFD, and draws on the expertise and resources of both institutions.

University of Amsterdam

ACTL

The course coordinators are all members of the Amsterdam Centre for Tax law (ACTL), a department of the Amsterdam Law School. The ACTL counts a number of internationally renowned professors on its staff and has PhD students from many different countries. In addition to their academic function, many ACTL staff also have a part-time function in the advisory, government and judicial branches of the profession. In addition to its considerable research output and its teaching activities, the ACTL organises a lively programme of conferences and short courses.

The ACTL has a dedicated advisory board of experts in the field of international tax law, mainly leading academics, selected to create a wide spread of national legal backgrounds. The advisory board members are:

- Prof. Dr Bristar Cao, Director, China International Tax Center (CUFE), vice-dean, School of Taxation (Central University of Finance and Economics, Beijing);
- Prof. Ana Paula Dourado, Professor of tax law and European tax law at the School of Law of the Universidade de Lisboa;
- Prof. Dr Joachim Englisch, Lehrstuhl für Öffentliches Recht und Steuerrecht, Geschäftsführender Direktor des Instituts für Steuerrecht Universität Münster;
- Theo Keijzer, chair of the Commission on Taxation, International Chamber of Commerce;
- Prof. Dr Luis Schoueri, Professor of tax law, University of São Paulo;
- Prof. Richard Vann, Challis Professor of Law, University of Sydney.

In addition to giving advice generally in respect of the development of the ACTL, the advisory board provides valuable advice and assistance in ensuring the quality and international orientation of the LLM programme. The board members are also encouraged to maintain contact with the faculty and students, for example by teaching occasional classes, supervising final theses relevant to their field of expertise and acting as a judge in the moot court exercise which is an integral part of the programme.

For further information, see actl.uva.nl.

IBFD

IBFD (International Bureau of Fiscal Documentation) is a tax research foundation based in Amsterdam with a local presence in the United States, Asia and China. It is well known internationally for its wide range of publications, academic activities, courses for practitioners and work on government consultancy missions. IBFD supports itself financially through the sale of periodicals and databases, carrying out commissioned research projects, the provision of training courses and participation in government consultancy projects.

IBFD is not a university, but it regards supporting the work of universities worldwide in the teaching of international tax law as an important part of its mission. It has a dedicated academic department, which undertakes the publication of fully peer-reviewed publications, such as the World Tax Journal (a quarterly multi-disciplinary periodical) and the Doctoral Series (selected Ph.D. theses meeting the highest standards), and organises annual discussion meetings for doctoral and post-doctoral researchers. IBFD’s academic policy is geared towards interacting with the best universities worldwide to carry out specialised research projects on the theory and practice of international and European tax law. Part-time post-doctoral staff are often appointed to undertake these projects.
IBFD employs a large international staff of tax specialists whose day-to-day work includes: carrying out a wide variety of commissioned research projects for global clients such as Fortune 500 companies; participating in academic research projects; updating IBFD’s tax research platform, which includes a large number of databases on domestic and international tax law; writing analytical articles; and teaching on international tax law for LLM programmes worldwide. They also contribute regularly to the development of international and European tax law, for example by: writing reports commissioned by the United Nations on issues of international tax law in the context of the UN Financing for Development programme; writing responses to discussion papers published by the OECD; and presenting their ideas at working sessions organised by the European Commission, the European Court of Justice and the OECD. IBFD hosts and supervises the young researchers who help to prepare the working sessions of the annual congresses of the International Fiscal Association.

IBFD houses the world’s largest specialist library on international tax law. This library draws visitors from all over the world, ranging from those who ‘visit’ the library electronically to search in the catalogue and request specific materials to those who spend months or even years working in the library on their Ph.D. thesis. Long-term visitors generally enjoy regular contact with IBFD’s tax research staff.

For more information, see ibfd.org.
Faculty
Meet the **Faculty**

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**Programme Director**

Dr Joanna Wheeler

Joanna Wheeler is currently seconded to the ACTL from IBFD, where she is a senior member of the tax research staff. She has been the editor of many different IBFD publications and was the founding editor of IBFD’s database on the taxation of trusts. Joanna was also the pioneer of IBFD’s programme of online courses and has taught regularly for IBFD classroom courses and a guest lecturer for the universities of Cambridge, Leiden, London (the Institute of Advanced Legal Studies) and Lausanne. Joanna was a member of the Research Subcommittee of the International Fiscal Association (IFA) for many years, and was general reporter for the IFA Congress held in Kyoto in 2007 on the topic “Conflicts in the Attribution of Income to a person”. In 2010 she was invited to join STEP (the Society of Trust and Estate Practitioners) as an academic member, and in 2012 she was awarded her PhD by the University of Amsterdam. She is a member of the editorial board for the Global Tax Treaty Commentary.

“There has never been a more exciting time to study international tax law than now – the topic is firmly on the public agenda and you can see the whole field developing before your eyes just by reading the news.”
“Studying international tax law in one of the most relaxed cities in the world: a perfect combination.”

Dennis Weber is a professor of European corporate tax law at the University of Amsterdam, director and founder of the ACTL, and a guest lecturer at various universities worldwide. He is affiliated with Loyens & Loeff, where he heads the European tax law team and acts as a consultant, mainly to multinational organisations. He has been involved in numerous proceedings in the field of European tax law before the Dutch courts, the European Court of Justice (the Verkooijen and D cases) and foreign courts. Dennis is also: one of the founders of the Group for European and International Taxation (GREIT); founder of the EU Tax Law Group (an independent group of tax lawyers focussing on European tax law); a deputy judge at the Den Bosch Court of Appeal, where he is primarily involved in cases related to European tax law; the coordinator of the international and European tax law programme of the Netherlands Association of Tax Lawyers (NOB); a board member of the NOB’s European tax law section; and the general editor and founder of the Journal Highlights & Insights on European Taxation. Dennis has published more than 48 articles on European tax law in national and international professional journals and has edited 10 books.
Prof. Dr Pasquale Pistone is the Academic Chairman of the IBFD and, in that capacity, member of the Executive Board of the EATLP (European Association of Tax Law Professors) and of the Permanent Scientific Committee of IFA (International Fiscal Association). He holds a Jean Monnet ad Personam Chair in European Tax Law and Policy at WU Vienna University of Economics and Business (Austria) and is Associate Professor of Tax Law at the University of Salerno (Italy). Pasquale has been a member of the Junge Kurie Austrian Academy of Sciences OeAW since 2008, a member of the ECJ Task Force of the Confédération Fiscale Européenne since 2008, an honorary member of the Instituto Uruguayo de Estudios Tributarios since 2007 and an honorary member of the Malta Institute of Management since 2011. Pasquale has been a visiting professor of European and/or international tax law at various universities, has spoken at over 150 specialized conferences on tax law and has published extensively on international and European tax law. He is a founding member of the GREIT (Group for Research on European International Tax Law), of ILADT’s research project on a model tax convention for Latin-America, of WU Wien’s research project on international tax coordination (funded by the Austrian Science Fund) and of the DeStaT project on global fiscal transparency and developing countries (funded by the Norwegian Research Council). He is the editor-in-chief of the World Tax Journal (IBFD), co-editor of the IBFD’s Global Tax Treaty Commentary and a member of the board of editors of Intertax (Kluwer), Diritto e Pratica Tributaria Internazionale (Cedam, Italy) and of the scientific board of several other journals specializing in tax law.

“The IBFD is very excited about joining forces with the University of Amsterdam to create an LLM with a teaching programme that is based firmly on the research activities of both institutions and offers a combined theoretical and practical analysis of international tax law.”
Prof. Dr Stef van Weeghel has been a tenured professor of international tax law at the ACTL since 2000. Stef graduated from the University of Leiden in business law (1983) and tax law (1987) and obtained an LLM in taxation from New York University (1990). In 1997 he received a doctorate in law from the University of Amsterdam (PhD thesis: Improper Use of Tax Treaties). He is chair of IFA’s Permanent Scientific Committee and chair of the Board of Trustees of the IBFD.

Stef is a tax partner with PwC in the Netherlands. He is PwC’s Global Tax Policy leader as well as a member (and former chair) of the AEX-Midkap Group. On several occasions he has acted as expert witness in tax matters before Dutch and foreign courts. In 2000 Stef was a member of the Van Rooy Committee that advised the Dutch government on corporate income tax reform. In 2009 he was appointed by the Minister and Secretary of Finance as chair of the Study Group Tax System, a committee that advised the Dutch government on comprehensive tax reform. In 2010 he was the general reporter for Subject 1 (Tax treaties and tax avoidance: application of anti-avoidance provisions) at the IFA Congress in Rome. Stef has lectured extensively in the Netherlands and internationally and spoken at numerous conferences.

“I am delighted that the longstanding relationship between the UvA and IBFD has resulted in such a promising LLM programme, a programme that takes a holistic and policy-oriented view to taxation and that perfectly fits the current era.”
**ACTL Faculty Members**

**Prof. Dr Mariken van Hilten**

Mariken van Hilten studied tax law at Leiden University (1983-1987) and obtained her PhD. in 1992 on the subject of financial transactions in the European VAT. From 1987 on, she was VAT and Customs consultant, first with (what currently is) PricewaterhouseCoopers and afterwards at KPMG. In 1998 Mariken van Hilten left tax consultancy and became an appellate tax judge, first at the Court of Appeal at ’s-Hertogenbosch, and from 2002 on, at the Amsterdam Court of Appeal. In 2007 she was appointed Advocate-General in the Hoge Raad der Nederlanden (the Supreme Court of the Netherlands). As from September 2015, she is judge in the (tax section) of the Hoge Raad der Nederlanden. Between 1997 and 2002 she was professor of indirect taxes at Leiden University and from 2009 to 2012 she held the temporary chair of indirect taxation at Vrije Universiteit Amsterdam. Since January 2016 she is professor of indirect taxes at University of Amsterdam. She had published extensively on VAT and customs law and is a regular speaker at seminars and conferences.

**Prof. Dr Otto Marres**

Prof. Dr Otto Marres is a professor in corporate tax law (tax base integrity) at the University of Amsterdam and a member of the Amsterdam Centre for Tax Law (ACTL). He is also a tax lawyer at Meijburg & Co. and serves as a substitute judge at the Court of Appeal of The Hague. Furthermore he is editor of two professional publications. He published a book on interest deduction and a book on dividend tax, and various reports, articles and annotations on Netherlands tax law, tax treaty law and EU law.

**Dr Suzanne Mol-Verver**

Suzanne Mol-Verver is an assistant professor with the ACTL. She teaches bachelor and master courses on tax law at the University of Amsterdam. Her research focuses on the tax treatment of small- and medium sized enterprises and the individuals behind them; her most recent research topic is sole entrepreneurs without personnel and the problems faced by this type of taxpayer in respect of domestic tax law. Suzanne graduated from the University of Amsterdam in both tax law and notarial law. In 2008 she was awarded her PhD on an alternative form of profit taxation, taking the neutrality of the legal form as its starting point (*de ondernemingswinstbelasting*). In addition to her academic work, Suzanne worked for over 13 years in tax practice where she focused on the taxation of private individuals.

**Dr Eric Poelmann**

Eric Poelmann is a teacher at the Amsterdam Centre of Tax Law of the University of Amsterdam. His main responsibilities concern the coordination of the procedural Tax Law program and performing research on the formal aspects of the Common Consolidated Corporate Tax Base (CCCCTB). Poelmann studied fiscal economics at the University of Amsterdam and obtained his doctorate in law at the same university. He also teaches at several post-graduate programs. Furthermore Poelmann is working as chief editor, editor and/or employee at Elsevier, Boom, SDU and Kluwer. He works part time with the Netherlands tax authorities.

**Dr Bruno da Silva**

Bruno da Silva is a research associate and lecturer at the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam where he obtained his PhD in International and European tax law. He is also a tax lawyer at Loyens & Loeff and the international tax counsel for the Financial Services Bureau of Macao SAR, China. Bruno is also a guest lecturer at other universities such as the International Tax Center of Leiden University, and the Universidade Catolica Portuguesa. Bruno received his law degree from the University of Lisbon. He holds a postgraduate degree in corporate tax management from the Technical University of Lisbon, a postgraduate degree in taxation from Instituto Superior de Gestao and a postgraduate degree in domestic and international tax planning from the University of Lisbon. He obtained his LLM in international tax law from the WU Vienna University of Economics and Business where he was granted the Siemens award for the best paper. Bruno is a correspondent for Highlights & Insights on European Taxation and for EU Tax Alert. He previously worked for several years as a tax lawyer in Portugal for the law firm Cuatrecasas, Goncalves Pereira.

**Prof. Dr Jan van de Streek**

Jan van de Streek is an assistant professor at the University of Amsterdam and is employed by Ernst & Young as a member of both its Tax Knowledge Centre in Amsterdam and its EU Tax Law Group.
In 2002 he was awarded both a master’s degree in fiscal economics from Rotterdam University and a master’s degree in law from Leiden University with honours. His first article on international taxation won a prize awarded by the Dutch Ministry of Finance, and in 2003 his graduation thesis won the award for best thesis granted by the Dutch Bar of Tax Lawyers. In 2008 he obtained his doctorate with a dissertation on ‘Legal conversion of companies’, which was published in the Kluwer Tax Monographs. Jan is on the editorial staff of the magazine ‘Company Law’, a two-monthly publication covering all issues regarding company law. At the University of Amsterdam Jan teaches corporate and income taxation. He also lectures on cross-border restructurings for the postgraduate course of the Dutch Bar of Tax Advisers. To date Jan has written over 100 publications, including articles, books and book chapters.

Prof. Dr Hein Vermeulen
Prof. Hein Vermeulen is a professor of tax law at the University of Amsterdam Law School, where he lectures on corporate tax law and international tax law and is the chair of the Tax Law Programme Committee. He studied law with a specialization in tax law in Amsterdam and obtained a doctorate in tax law at the University of Amsterdam with a dissertation on the cutting edge of tax law, civil law and administrative law. His current research focuses on the influence of EU law and international law on national tax regimes for collective investment vehicles (CIVs), including real estate investment trusts (REITs) and the possible European harmonisation of national tax regimes for CIVs and REITs. He also lectures on cross-border restructurings for the postgraduate course of the Dutch Bar of Tax Advisers. To date Jan has written over 100 publications, including articles, books and book chapters.

Prof. Dr Peter Wattel
Peter J. Wattel has been a professor of EU tax law at the University of Amsterdam since 1992 and an Advocate-General in the Hoge Raad der Nederlanden (Netherlands Supreme Court) since 1999. Before that he was a finance trainee with the Royal Dutch/Shell Group and a senior assistant professor at the Universities of Maastricht (private law) and Amsterdam (tax law). He served as a substitute judge in the Courts of Appeal of Amsterdam (criminal chamber) and Den Bosch (tax chamber), and was of counsel to Ernst & Young Tax Advisers. He teaches EU tax law, international tax law and tax procedure in the national and international curricula of the University of Amsterdam. He has published eight books, including the world standard reference work on European tax law (with Ben Terra) and some 400 articles and comments on law and taxation. He is a member of the Royal Netherlands Academy of Sciences, editor of the Nederlands Juristenblad (the leading general law review in the Netherlands), and a member of the board of trustees of the Europäische Rechtsakademie, Trier, Germany.

IBFD Faculty Members

Fabiola Annacondia
Fabiola Annacondia is a manager at the Knowledge Centre and editor of IBFD’s International VAT Monitor and EU VAT Compass. She has a postgraduate degree in international tax law from Barcelona University and a postgraduate degree in tax law from the Argentine Social Museum University, Argentina. She worked as a fiscal auditor (tax inspector) for 11 years with the Argentine tax authorities and teaches indirect taxation at Buenos Aires University, Argentina. Fabiola joined IBFD as a country specialist for Latin America in 2000 and has worked with IBFD’s VAT knowledge group since 2001. She lectures and publishes regularly on a wide variety of VAT topics.

Anuschka Bakker MBA
Anuschka Bakker is the topical publications manager of the IBFD in Amsterdam. Prior to joining the IBFD, she worked for Ernst & Young and PricewaterhouseCoopers. She has 15 years of experience in international taxation issues, the last 6 years of which have been dedicated to transfer pricing. Anuschka has led projects in the field of tax and the environment, transfer pricing and business restructuring, transfer pricing and customs valuation, tax risk management, transfer pricing and dispute resolution and transfer pricing and intra-group financing. In addition she is responsible for the transfer pricing courses of IBFD’s International Tax Academy. She holds a master’s degree in tax law from the University of Groningen, the Netherlands and an MBA from the University of Nyenrode, the Netherlands. Anuschka has published over 30 articles and chapters on transfer pricing, tax risk management and tax and the environment.
Madalina Cotrut
Madalina Cotrut is a tax lawyer working in cooperation with IBFD’s European Knowledge Group. She obtained her law degree in 2002 and an LLM on EU Law in 2007. Before working with IBFD, Madalina worked for Deloitte and a top-rank law firm in Romania, focusing on corporate and individual taxation with special focus on international tax planning for multinational corporations and individuals. Her professional experience in tax consultancy includes international structuring of business portfolios, assessing and mitigating the tax risks of different business arrangements with impact on the individual shareholders.

Prof. Jan de Goede
Prof. Jan de Goede is a senior principal research associate of the IBFD, dealing with tax knowledge management, academic teaching and government consultancy activities, a professor of international and European tax law at the University of Łódź, Poland and chairman of the Programme Board for Taxation at that university. He also lectures regularly on the LLM programmes on international tax law of the University of Leiden, the University of Sao Paulo and until recently the Etvos Lorand University of Budapest, and has lectured incidentally at several other universities including the Renmin University of China in Beijing and the Finance University of the Russian Federation in Moscow. For several years he coordinated the international and European tax law part of two LLM courses on business and financial law at, respectively, the Vrije Universiteit, Amsterdam, and Essex University (Pallas Program). Jan is also: the IBFD observer at the meetings of the UN Committee of Experts on International Cooperation in Tax Matters and a member of its Subcommittee on the Taxation of Extractive Industries; the IBFD liaison officer for matters relating to the UN, the OECD and the ICC; and a member of a committee reporting to the Amsterdam Economic Board. In 2014 he was the chair of a seminar at the annual IFA congress on the importance of the UN in international taxation. Before joining IBFD, Jan worked for 19 years at the Ministry of Finance of the Netherlands, where he was involved at a senior level as head of two legislative and policy divisions in tax treaty policy, drafting tax legislation and treaty negotiations with many countries. Jan is a long-standing member of the IFA and of the EATLP. He received the medal for Science and Society of the University of Lodz and has been granted the Knight’s Cross in the Order of Merit of the Republic of Poland.

Carlos Gutierrez Puente
Carlos Gutiérrez is a principal research associate at IBFD. Carlos obtained his law degree at the University of Chile and a master’s degree (LLM) at Queen Mary College, University of London. Prior to joining IBFD, he was a legal adviser with the International Legislation Department of the tax authority of Chile (SII), where he was responsible for tax treaty negotiation and interpretation and for drafting direct tax legislation. Carlos has represented IBFD at various seminars and conferences, and has regularly taught for the IBFD International Tax Academy on open courses and tailored in-house courses for governments and advisory firms. He has also taught international tax law on the international LLM programme of the Vrije Universiteit Amsterdam.

Ridha Hamzaoui
Mr. Ridha Hamzaoui is the IBFD regional tax manager for the Africa and Middle East regions and an expert on tax treaties for the United Nations Development Program in the Middle East and West Asia regions. Ridha is a regular speaker in the Africa-Middle East region on international tax issues and an instructor for IBFD courses and has taught tax officials in various countries including Algeria, Egypt, Jordan, Saudi Arabia, Syria, UAE and Uganda. Within the IBFD he has been heavily involved in large client research projects, the design of training programs for tax authorities and also in government consultancy projects on tax reforms in the Africa and Middle East regions. Before joining the IBFD, he worked as a senior tax advisor within the General Directorate of Tax Legislation in the Tunisian Ministry of Finance for four years, where he was in charge of drafting tax legislation, guidelines on tax issues and comparative tax surveys. Ridha graduated from the French National School of Treasury in Paris, France and the National School of Administration of Tunis with a specialisation in public finance. He has an LLM in international tax law from the International Tax Centre, University of Leiden, the Netherlands.

Prof. Dr Victor van Kommer
Prof. Dr Victor van Kommer has been with the IBFD since 2000 and a member of its executive board since 2008. Currently he is the director of tax services; his previous functions were the director of the knowledge centre, the head of the tax services department and the head of the government consultancy department. Victor was a professor of tax administration in the law faculty of the University of Utrecht from 2009 to 2011 and has been a professor
of tax policy in the Utrecht School of Economics since 2011. He is also a visiting professor at the technical Universities of Riga and Lodz and the Malaysian Tax Academy, and chairman of the supervisory board of KIZO (Knowledge Institute for Independent Professionals). Before joining the IBFD, Victor was a member of the management team of the FIOD (the tax fraud investigation department of the Netherlands). His previous posts with the Dutch government include being the head of the planning and control directorate of the General Tax and Customs Administration, a member of the task force on the reorganisation of the tax administration, the head of assessment policy for Amsterdam and Rotterdam and a tax inspector. He studied tax law at the University of in Leiden and obtained his PhD from the same university in 1998; he has also studied international relations in Clingendael and attended the diplomatic school of the Netherlands Ministry of Foreign Affairs.

Prof. Dr João Nogueira

Prof. Dr João Nogueira, is the adjunct to the IBFD’s academic chairman. Prior to joining IBFD he was a visiting post-doctoral researcher at the Institute for Austrian and International Tax law (WU Vienna) and before that a researcher and lecturer at several universities. His areas of expertise are international and European tax law, fields in which he has published a dissertation and several articles. João has more than ten years of experience in teaching at the post-graduate level and is currently responsible for several master courses on EU tax law, taught in different languages. He has extensive experience in supervising academic works, many of which have won a prize. He is regularly invited to speak at conferences and seminars on both EU and international tax law and has been appointed national reporter for Portugal on several occasions. He is a member of, and collaborates actively with, research centres in several EU countries. His experience includes international missions in the realm of governmental tax consultancy. João is a member of the EATLP, IFA and the Portuguese Fiscal Association and he is currently the YIN-IFA representative for Portugal. He is also a member of the Executive Board of IFA Portugal (Associação Fiscal Portugesa).

Luis Nouel

Luis Nouel is a principal research associate in the IBFD’s knowledge centre. He specialises in international tax issues and is one of the editors of the IBFD’s database on permanent establishments. He regularly teaches on a wide range of topics in international taxation both for the public and the private sector. Prior to joining IBFD, he worked as for the International Tax Services group of Ernst & Young in Amsterdam and in Caracas, Venezuela. He also worked for the Venezuelan tax authorities, where he was responsible for tax treaty negotiations as well as for drafting direct and indirect tax legislation, and provided legal support to the National Audit Office. Luis has a law degree and a specialization in tax law from the Catholic University Andrés Bello, and an Adv. LLM in international tax law from the University of Leiden, the Netherlands.

Andreas Perdelwitz

Andreas Perdelwitz is a principal research associate in IBFD’s European knowledge group. He obtained his law degree at the University of Hamburg in 2003 and an LLM in international business law in Amsterdam at the Vrije Universiteit in 2004. Before joining the IBFD, he completed the German bar examination in 2007 and worked for different law firms in the field of German corporate and individual income taxation. Andreas has represented the IBFD at various seminars and conferences, and has lectured regularly for the IBFD’s International Tax Academy in open courses as well as specific courses for governments and advisory firms. He has also taught international tax law in the international LLM programme of the Vrije Universiteit Amsterdam.

Jordi Sol

Jordi Sol is a senior research associate at IBFD. He is a member of the VAT team, with responsibility for the technical analyses of indirect tax in European jurisdictions and the ECJ VAT case law database. Jordi obtained his degree in law at the University Autònoma of Barcelona and his master’s degree in tax law at the Center for Financial Studies, also in Barcelona. Jordi started his career as a tax lawyer in 2003 at Audihispana Grant Thornton. He worked from 2004 until 2007 at JGBR Abogados y Asesores Tributarios (member of Crowe Horwath International) and, from 2007 until he joined IBFD, at García Hoffmann-Bertran Asesores, where he specialized in VAT. Jordi has lectured regularly for the IBFD’s International Tax Academy on open courses. He has also taught indirect taxation at the University Politécnica of Catalunya and has been a speaker at seminars on VAT for the Spanish Association of Tax Advisors.
About
About the LLM Programme in General

What can you expect from the programme?

Teaching and supervision
Many of the courses in the programme are taught in the classroom, although a substantial amount of preparation and self-study are also expected. Classroom activities regularly include student presentations and debate in addition to lectures. The class size is limited to 25 students, in order to allow for active participation by all students. Students are also able to attend selected internal training sessions at IBFD.

In addition to the classroom teaching, students receive supervision in groups of three to four for the tax treaty negotiation exercise and the moot court exercise. They also receive intensive individual supervision from one of the ACTL faculty members when writing their LLM thesis, and possibly also extra supervision from an outside expert in appropriate cases.

Annual LLM Seminar
Every year in September IBFD and the ACTL organise a one-day seminar that is specially tied to the LLM programme. The aim of the seminar is to explore a classic issue of international tax law that is fundamental to the teaching programme of the LLM in order to discover new insights. The speakers, many of whom are leading international experts, are asked to use their preparatory work for the seminar to produce teaching materials for the LLM programme in future years.

These seminars are open to all who are interested but current and past LLM students are especially welcome to attend. Graduating and past LLM students whose thesis is relevant to the seminar topic and who achieve an excellent standard in their thesis may also be invited to speak as a panellist.

Publication of LLM thesis
Graduating students who have written their LLM thesis on a topic relevant to the annual LLM seminar, and who achieve an excellent standard, may be invited to participate in the seminar as a panelist. In this case, the LLM thesis will be published by IBFD as one of the seminar papers.

Other theses that achieve a high standard may be published in an IBFD periodical if the topic is suitable. If the topic of the thesis is not suitable for publication by IBFD the faculty members will assist the student in seeking publication elsewhere.

All theses that achieve a passing grade are stored by the UvA and IBFD library and made available to the public.

Study and general facilities
The UvA offers a wide range of study facilities to students. The LLM programme is supported by the ‘Blackboard’ system, which provides electronic access to all the organisational information about the courses, the PowerPoint presentations, reading materials, cases studies and other assignments and a discussion forum. The student information system provides the students information about their grades.

<table>
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<th>UVA INTRODUCTION WEEK</th>
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<tr>
<td>28 August 2017 - 1 September 2017</td>
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<tr>
<th>SEMESTER 1</th>
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<tr>
<td>4 September 2017 - 2 February 2018</td>
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<tr>
<td>No classes or exams on: 26 December-6 January</td>
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<th>SEMESTER 2</th>
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<tr>
<td>5 February - 29 June 2017</td>
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<tr>
<td>No classes or exams on: 14 April, 17 April, 27 April, 5 May, 25 May</td>
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<th>LLM THESIS</th>
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<tr>
<td>Late July 2018</td>
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<td>The final version of the LLM thesis must be submitted in late July,</td>
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<th>GRADUATION DAY</th>
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<td>To be announced</td>
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The Amsterdam Law School offers approximately 250 working spaces for students. In addition, the students on this programme will have access to study facilities in the IBFD office, where they will undoubtedly be frequent visitors. They also have unlimited access to the IBFD tax research platform, offering a wealth of databases, periodicals and electronic books. The online courses offered by IBFD will sometimes be made available as part of the study materials.

The University of Amsterdam offers a broad range of general facilities to its students including libraries, cultural facilities, sports facilities, computer facilities, canteens, medical care for students, counselling, etc. For further information about assistance with the registration process, finding accommodation and moving to Amsterdam, see below under the heading “Practical matters”.

Networking and social programme
Alongside the academic programme, a social programme will be organised for the students, faculty members and guest lecturers of this programme. Every effort will be made to encourage contact between the students, the faculty and guest lecturers and IBFD tax specialists, providing an ideal environment for students to build up their professional network.

Overview of student benefits
In addition to the LLM programme, students receive the following benefits:

- Unrestricted access to the IBFD Tax Research Platform.
- Study facilities at IBFD and the UvA.
- A staff member of the UvA international office appointed specially to assist students of this programme with finding accommodation and settling in.
- Unique access to the IBFD Library with dedicated support from the library staff.
- Extensive networking opportunities.
- Dedicated social programme.
- Students who write an excellent LLM thesis on a relevant topic may be invited to speak at the UvA-IBFD seminar in the following September and have their thesis published as one of the seminar papers.
- Assistance from the core teaching staff with getting good LLM theses published.

What does the programme expect from you?
This is a full-time study programme and the workload is designed accordingly. Students will be expected to attend a high percentage of the classroom sessions and group mentoring sessions and to have regular meetings with the supervisor of their final thesis.

Students will also be expected to participate actively in the programme, both the academic side and the social side. Active academic participation means taking part in classroom debate and engaging in discussion with fellow students. The programme attracts students from many different countries and cultures and all students are expected to behave, both in the classroom and outside, with due regard for the cultural differences among the students and the society of Amsterdam.

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communicate on an equal level with the tax advisers involved.

Some graduates may choose a career path in intergovernmental organisations. Their LLM education will provide them with the necessary understanding of the relevant policy questions and how these issues translate into technical problems. They will understand the political sensitivities behind the law and be able to deal with representatives from many different countries.

A small number of graduates may pursue a career in the judiciary, where their understanding of both the technical and broader policy issues of international tax law will be a sought-after commodity. Finally, some graduates may choose to remain in academia and pursue a Ph.D. This group will find an excellent base for their chosen path in their consideration of the conceptual issues of international tax law during the LLM programme.

Their year on the LLM programme will provide the students with plenty of networking opportunities to assist them in building up an international professional network. Past experience of the existing programmes in this field, and of various events organised by the IBFD, is that the students maintain good contacts with their fellow students and lecturers long after they have graduated.

Staying in the Netherlands after graduation

The immigration law of the Netherlands makes provision for foreign students who have successfully completed a degree in the Netherlands to stay for a year in order to seek employment and for their continued residence if they do find employment. More information about this possibility is available on the website of NUFFIC (the Netherlands Universities Foundation for International Cooperation). studyinholland.nl/after-your-studies/working-after-your-studies

Is this programme suitable for me?

The formal requirements in respect of previous education for admittance to this programme are explained below in the section on admission requirements and the selection procedure. These requirements are designed to ensure that all students start the programme with a good understanding of the domestic tax law of at least one country, as the lecturers will assume that they are familiar with the most basic concepts of tax law that are found in virtually every country.

Some previous exposure to international tax law would be helpful, but is not necessary. What is more important is the ability to go beyond the mechanical application of the tax law and to think about the issues law in a conceptual way. Students following this programme must also be willing to re-examine the principles they studied during their first degree in a comparison with the principles applied by other countries.

English is the working language of the programme and therefore a good command of the English language, both orally and in writing, is an essential requirement.

In addition to these academic abilities, students on this programme must be prepared to work hard and to take an active part in the programme as a whole. They must be willing to make presentations in class, to disagree with their fellow students, to question the views of the lecturers, and to defend their standpoint and revise it when appropriate. They must also be prepared to interact in the classroom and socially with fellow students from many different countries, backgrounds and cultures. Finally, they must be willing to live in a city with a high level of tolerance, in particular towards sexual minorities.
Financial
Financial matters

Expenses

The fee for this programme in the 2017/2018 academic year is €19,000.

Students will also incur the expense of travelling to and from Amsterdam and the cost of living in Amsterdam for the duration of the programme. Information about the latter expenses can be found on the website of the UvA.

Click here

UvA/IBFD scholarships

IBFD and the UvA offer two scholarships of half the programme fee, amounting to €9,500 in the 2017-18 academic year. These scholarships will be granted to the students who show the most promise as an active contributor to the programme. Students who receive an UvA/IBFD scholarship should be available during the programme to assist guest lecturers before and during their lectures. The following factors are taken into consideration in making the awards:

- the grades obtained by the student in his/her first degree, in particular for the final paper;
- whether the student has demonstrated his/her international mobility by pursuing a joint university study programme or has previously been granted an award to study outside his/her home country;
- whether the student has published articles related to tax law in an academic journal and the quality of those articles;
- other academic achievements.

Applicants wishing to be considered for one of these scholarships must state their specific motivation in this respect in the motivation letter required for their application for the programme.

Meijburg & Co scholarship

Meijburg & Co offers a scholarship, amounting to EUR 9,500 in the 2017-18 academic year for the new advanced LLM in International Tax Law. The scholarship will be granted to a high-achieving student. The selection process will look at a student's motivation, ambition and ability to successfully follow the LLM at the UvA. The following factors will be taken into consideration:

- the grades obtained by the student in his/her first degree;
- extracurricular activities which reflect ambition and drive; relevant experience or affinity with Tax Law;
- a letter of motivation is required, containing the following information:
  - the motivation for the current study and for the advanced LLM in International Tax Law;
  - which advanced LLM courses the student is interested in accompanied by a motivation;
  - why the student thinks he/she can successfully complete the advanced LLM and what their future career aspirations are.

Application for this scholarship has to be submitted before the 1st of April 2017 In a letter send to:

University of Amsterdam
Amsterdam Law School - Admissions Office
Oudezijdsvoorburgwal 4-6
1012 CN Amsterdam
The Netherlands

Loyens & Loeff Scholarship

Loyens & Loeff offers a scholarship of €9,500 in the 2017-18 academic year for the advanced LLM in International Tax Law.

The scholarship will be granted to a talented student having the ambition to put his/her academic achievements into practice as a tax lawyer.
For the selection a student’s motivation and his/her ability to successfully follow the LLM at the UvA will be highly important. The following will be taken into consideration:
- the student’s grades obtained in his/her first degree;
- the student’s academic interest in Tax Law.

A letter of motivation is required, containing the following information:
- the student’s motivation for his/her current study and the advanced LLM;
- the student’s academic interest in Tax Law;
- the student’s thoughts why he/she can successfully complete the advanced LLM and what his/her future career aspirations are.

Application for this scholarship has to be submitted before the 1st of April 2017 in a letter send to:

University of Amsterdam
Amsterdam Law School - Admissions Office
Oudemanhuispoort 4-6
1012 CN Amsterdam
The Netherlands

**Student loans**

Students may be eligible for government support in taking out a loan to finance their study. For information about the following countries Brazil, Colombia, Canada, India, Indonesia, Turkey, South Africa, United Kingdom, United States of America. [click here](#)

**Note:** In the US, this programme qualifies for Stafford loans and PLUS loans. The UvA is not automatically informed when students apply for one of these programmes. You are therefore requested to inform us as soon as possible so that we can ensure that all the formalities are completed on time. Please send an email to: tax-llm-fdr@uva.nl
Admission & Selection
Admission Requirements and Selection Procedure

Entry Requirements

A limited number of students will be admitted to the programme through a competitive selection procedure. The entry requirements are:

- a first degree that is either:
  - a university first degree comparable with a Dutch Master of Laws. Depending on the country, this may be an LL.B. or LLM (see ‘First degree’ below); OR
  - a university first degree comparable with a Dutch Master in a subject related to tax law, such as economics or business administration, including a study load equivalent to at least 30 ECTS in law (see ‘ECTS’, below). The 30 ECTS in law cannot be replaced by work experience;

- in both cases, the applicant’s study programme must have included at least 15 ECTS in tax law, or the applicant must have acquired the equivalent competencies through work experience;

- English language proficiency – see further below;

- the willingness to participate actively in the classroom; and

- an open mind towards different cultures.

It is possible to apply while finishing a previous degree or English-language proficiency test, in which case acceptance to the programme is conditional on satisfactorily completing the previous degree and/or proficiency test. We will need these documents about three months before the start of the programme. Please take into consideration that the English language proficiency tests often get booked up months in advance and the results take more than two weeks to be published.

Note: applicants with Dutch nationality must submit the same documents as all other applicants; they cannot register for this programme through the simplified procedure for Dutch nationals.

First degree

First degree in law

Your first degree must be comparable with a Dutch initial Master’s degree. The Netherlands follow the Bologna framework in which a first degree is divided into two phases, a bachelor phase and an initial master’s phase, and generally takes four years of full-time study. Many other European countries also follow this system. A first degree in law (whether it is an LL.B. or an LLM) that was obtained in a country that does not follow this system is regarded as equivalent to a Dutch initial Master’s degree if it allows access to the recognised legal professions, such as the bar, judiciary or the profession of notary/solicitor, in the country where the degree was obtained. This requirement refers only to the academic degree that is required to enter these professions; it does not refer to the professional exams that are often also required for entry to the profession. If you wish to rely on this element of the entry requirements you should provide evidence that:

- either you have been admitted to one of the recognised legal professions; or that you are entitled to pursue the relevant professional training; or that you are otherwise entitled to enter a recognised legal profession.

First degree in a related subject

Your first degree must be comparable with a Dutch initial Master’s degree. The Netherlands follow the Bologna framework in which a first degree is divided into two phases, a bachelor phase and an initial master’s phase, and generally takes four years of full-time study. Many other European countries also follow this system. If your first degree was obtained in a country that does not follow the Bologna framework, you should provide evidence your study was the equivalent of at least four years of full-time academic study, or 240 ECTS (see below).
In addition, you must have successfully completed university courses on law with a minimum study load of 30 ECTS or its equivalent, either as part of your first degree or in addition to your first degree. These study points should preferably have been obtained in tax law, although study points obtained in related areas of law may also be considered.

A study load of 30 ECTS usually amounts to half an academic year of study. The ECTS system is explained further below. The 30 ECTS in law need not have been earned in courses devoted entirely to law; it is also possible to aggregate them from courses that dealt partly with law and partly with other disciplines. In this case it is the responsibility of the applicant to demonstrate that he/she has earned the equivalent of 30 ECTS. Evidence to this effect may be the course descriptions, indicating where appropriate which part of the course dealt with law, and/or the reading lists for those courses.

Note that work experience in law cannot be used as a substitute for this requirement.

**Tax law**

All applicants must have some prior knowledge of tax law, obtained either through university study or work experience. This study or work experience can be in either domestic or international tax law. Students entering this programme are expected to have a good understanding of the tax law of one country, usually the country in which they did their university study, and an awareness of, or interest in, the cross-border issues of tax law.

**University study**

A previous university study of tax law must have had a minimum study load of 15 ECTS or its equivalent. A study load of 15 ECTS usually amounts to a quarter of a full-time academic year of study. The ECTS system is explained further below. The 15 ECTS in tax law need not have been earned in courses devoted entirely to law; it is also possible to aggregate them from courses that dealt partly with tax law and partly with other disciplines. In this case it is the responsibility of the applicant to demonstrate that he/she has earned the equivalent of 15 ECTS in tax law. Evidence to this effect may be the course descriptions, indicating where appropriate which part of the course dealt with law, and/or the reading lists for those courses.

**Work experience**

Applicants who have not obtained the equivalent of 15 ECTS in tax law will also be considered if they have sufficient work experience in tax law, provided the work experience required a conceptual understanding of the law. The completion and filing of simple tax returns is therefore not sufficient. It is sufficient if you have, for example, participated in discussions about tax planning ideas, completed or scrutinised complex tax returns, helped to develop arguments in respect of litigation or participated in discussions about tax law design. One year of relevant work experience is generally considered to be the equivalent of 15 ECTS of study.

If you wish to rely on this possibility you should submit a description of your work experience explaining your responsibilities. You should also submit a supporting letter from your employer in this respect (which may be one of the two letters of reference that are required in support of your application).

**ECTS**

ECTS refer to the European system of study points that is used in European universities to denote the study load of individual courses. 60 ECTS measure the workload of an average full-time student during one academic year. Based on an academic year of 36-40 weeks, one ECTS represents 25-30 hours of study (classes and own study combined). Further information about this system is available on the website of the European Commission. Click here.

**English language proficiency**

In an international environment, a sufficient mastery of the English language is critical for academic success. Students must take an English language proficiency test to demonstrate their ability. The Amsterdam Law School accepts the following tests and results:

- **TOEFL (Test of English as a Foreign Language)**
  - The minimum required TOEFL score is 100 iBT, with a minimum score of 25 for reading and listening skills and 24 for speaking and writing skills;

- **IELTS (International English Language Testing System)**
  - The minimum required overall IELTS score is 7.0, with a minimum score of 6.0 of each single component; or
A Cambridge English: Advanced (CAE) certificate (minimum grade C) or Cambridge English: Proficiency (CPE) certificate.

Please note:
- The Amsterdam Law School only accepts English language proficiency test results that are no more than two years old at the time of application.
- Chinese applicants need to submit an IELTS or TOEFL iBT test and request a Nuffic certificate.
- The UvA offers a free IELTS test for full-time UvA students, but demand is high and the maximum number of participants is limited - apply early! Click here

Applicants may request a waiver from the English language proficiency test requirement, if the applicant has either successfully completed an English-taught Bachelor’s or Master’s programme in law or if the applicant has obtained an International Baccalaureate Diploma in English. In either case, the requested waiver will not be automatically granted, but will be assessed on its merits.

Application and admission procedure

Application form
The application form is available on the UvA website. Click here

Supporting documents
In addition to completing the web form, please send in the following documents:
- Printed version of the completed online application form
- Curriculum vitae
- Certified copy of university transcript including grades
- Certified copy of university diploma
- If appropriate: evidence that your university education is equivalent to the ECTS standards set out in the list of entry requirements
- If appropriate: evidence that you have work experience in tax law at a sufficiently conceptual level
- Official copy of your TOEFL/IELTS/CPE/CAE score
- Copy of your high school diploma
- Two letters of reference
- Motivation letter; if you wish to be considered for a UvA/IBFD scholarship state also your motivation in this respect

The application documents must be sent as hard copies to:
University of Amsterdam
Amsterdam Law School
Admissions Office
Oudemanhuispoort 4-6
1012 CN Amsterdam
The Netherlands
Administrative fee

Applicants are required to pay an administrative fee of €125. Applications will not be reviewed until the fee has been received. €100 of this fee will be reimbursed to those students who enrol at the Amsterdam Law School in September 2017. The remaining €25 is non-refundable but is used, for example, to send students’ diplomas by courier mail.

The fee should be transferred to the following account:
Deutsche Bank
Account no. 50.90.95.402
Faculty of Law
Amsterdam Law School
1000 BA Amsterdam
IBAN no: NL69DEUT0509095402
BIC/SWIFT code: DEUTNL2N

Applications are not reviewed until all required application materials and the administrative fee have been received.

Note: The same selection procedure applies to all applicants for this programme, regardless of their nationality. For successful applicants, the immigration formalities that have to be completed after their acceptance on the programme depend on their nationality.

Important note: Successful applicants who do not have the nationality of an EU country are advised to submit the paperwork for the immigration formalities as soon as possible after their acceptance in order to ensure that they receive their entry visa on time.

Once you have been admitted to a Master’s programme at the Amsterdam Law School, you will receive an email from the UvA Student Services Department detailing how to complete your registration and, where applicable, how to apply for a visa or residence permit. At this point, you will also receive a student ID number (UvA netID), needed for payment. You should expect this email in May after your acceptance.

Course registration

After you have been admitted to the LLM programme by the Amsterdam Law School and after you have completed your registration as a student at the UvA, you need to sign up for the courses during the registration periods indicated in the academic calendar.

For any questions about course registration, please contact the UvA student desk. Click here”

A course overview per semester (with course descriptions) is available in the digital course catalogue of the Amsterdam Law School. Click here”

<table>
<thead>
<tr>
<th>Deadline/date</th>
<th>Event</th>
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<tbody>
<tr>
<td>1 October 2016</td>
<td>Application procedure opens</td>
</tr>
<tr>
<td>1 January 2016</td>
<td>Final date for submission of application (application form and all supporting documents and payment of administrative fee) for early acceptance</td>
</tr>
<tr>
<td>End of February 2017</td>
<td>Applicants for early admission informed whether they have been selected. Those not selected will remain in the admission pool for the second acceptance round in May.</td>
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<tr>
<td>1 April 2017</td>
<td>Final date for submission of application form and all supporting documents and payment of administrative fee</td>
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<tr>
<td>April</td>
<td>In some cases interview held by Skype or telephone</td>
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<tr>
<td>1 June 2017</td>
<td>Applicants informed whether they have been selected and whether they have been awarded an UvA-IBFD scholarship</td>
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<tr>
<td>Last week of August 2017</td>
<td>UvA student introduction week</td>
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<tr>
<td>Beginning of September 2017</td>
<td>Start of first semester</td>
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Practical
Practical Matters

Living in Amsterdam

More information about living in Amsterdam is available on the UvA website. Click here.

Location of UvA and IBFD

Amsterdam Law School
The city of Amsterdam is an obvious and ideal environment for the University of Amsterdam: “the city is our campus”. The home of the Amsterdam Law School is the “Oudemanhuispoort”, a 400-year-old building in the centre of Amsterdam. The Faculty of Law will move to the Roetersseiland campus in the summer of 2017.

Roetersseiland
Roetersstraat 15
1018 WB Amsterdam
Tel: +31 (0)20 525 3361

Route description

IBFD
IBFD’s head office in Amsterdam is located within easy reach of the UvA and Amsterdam Central Station.

Rietlandpark 301
1019 DW Amsterdam
The Netherlands
Tel: +31-20-554 0100

Route description

Help from the UvA

Practical help
The University of Amsterdam, through its international office, offers help to foreign students with many practical issues, from the application process to finding accommodation to dealing with the formalities on arrival. The international office assists students from the moment of their first inquiry and application for admission to graduation regarding practical matters including visa applications, test results (inter alia, TOEFL, IELTS, CE), scholarships, etc. A staff member of the international office is appointed specially to assist students admitted to this programme. The Office also guides the students to other facilities and services of the Law School they may require, in particular also to the programme director of each LLM programme for queries regarding the contents of the various programmes.

Once students have been admitted to a Master’s programme at the Amsterdam Law School, they receive an email from the UvA Student Services Department detailing how to complete their registration and, where applicable, how to apply for a visa or residence permit. At this point, they also receive a student ID number (UvAnetID - Further information, see student.uva.nl/law/az/item/uvanetid.html, needed for payment). This email is sent in June after the student’s acceptance.

For more information about matters such as visas and permits, insurance and student accommodation click here.

Students accepted on the programme will receive an email in June from the Amsterdam Law School with information about the application procedure for a UvA student room.
Counselling
Students of the programme may use the services of the Counselling Office of the Amsterdam Law School. Students can turn to this office with questions concerning study planning, study delay or deficiencies, assessment and examination regulations, the graduation fund, study grants, etc. The Counselling Office works with planned and open office hours and special hours for telephone consultation.

Questions and Contact Details
For questions about: the programme; the faculty members; admission requirements; and pre-programme preparation: send an email to tax-llm-fdr@uva.nl

For questions about: application and admission; finding accommodation in Amsterdam; practical matters related to moving to Amsterdam; and the availability of scholarships or more general questions about studying Law at the UvA please contact the:

International Office
Amsterdam Law School
Oudemanhuispoort 4-6
1012 CN Amsterdam
T +31 20 525 5688
als-fdr@uva.nl

The International Office of the Amsterdam Law School will move to Roeterseiland in the summer of 2017 as well.