



Meeting minutes

Date

14 February 2020

Subject

Development dialogue

Context

In line with the NVAO assessment framework, each study programme or cluster of study programmes conducts a 'development interview' (ontwikkelgesprek) with the assessment panel during the assessment visit. During this development interview, possible improvements are discussed from a development perspective, the agenda is drawn up by the study programme. Although the development interview is part of the programme review, the recommendations are not part of the accreditation assessment. Pursuant to the Higher Education and Scientific Research Act, Article 5.13, paragraph 6, we publish the recommendations that follow from this development interview with this document.

The most recent results of the program accreditation can be consulted at <https://www.nvao.net/nl/besluiten/universiteit-van-amsterdam/m-international-tax-law> .

Introduction

The discussion about future developments of the programme took place directly after the communication of the preliminary findings at the end of the two-day visit of the assessment panel. The assessment panel, the programme management and teaching staff were present in the meeting.

Agenda discussion on future developments

The agenda of the meeting was as follows:

1. Tax treaty negotiations
2. Specializations within the course
3. Student numbers

1. Tax treaty negotiation

The tax treaty negotiation course plays an important role in the programme. The panel observed that very experienced people are involved in the course. Besides the legal perspective, the panel suggested students learn about the economic perspective. It would good, for instance, if students learn more about the view of developing countries in tax treaty negotiation. It is therefore useful to include this perspective in the course, since many students come from these countries. Overall, the panel was of the view that the course gives a great opportunity to students to go back to their own country and apply in practice the good knowledge and skills they have acquired during the course.

2. Specializations within the course

The programme management was wondering to what extent it would be possible for students to follow different specializations within the programme. In that regard, the assessment panel considers the programme to be relatively broad and specializations would not benefit in the end the programme and the students. Although students might like the possibility of specializations, offering these could limit them somehow in their future career. Instead, employers are able to see on students' transcript the elective courses students have followed.

3. Student number

Both the programme management and the panel agree that 30 students is a good number for now.

4. AI

At the end of the meeting, the topic of Artificial Intelligence (AI) was added to the agenda and discussed. Both the assessment panel and the programme management agreed that more attention should be paid on digitalisation and AI. They see relevant developments in the field, such as the use of blockchain or the use AI for the design of tax systems.