

## UNIVERSITY OF AMSTERDAM Amsterdam Law School Amsterdam Centre for Tax Law



#### Chapter 1

#### Introduction

#### 1.1 Background

Most countries tax income on the basic of both residences source. As a result, cross-border transactions may be used twice, both in the source county and in the source residence. This phenomenon is known as tunna Countries may avoid this problem other manual legislation that relieves certain moment furnitulegislation that relieves certain moment furnitution countries with which they have made a

### One-year | Full-time programme

# Advanced Master's in International Tax Law

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# Advanced Master's in International Tax Law

The University of Amsterdam (UvA) and the world's leading tax research institute, IBFD, have combined their expert knowledge to create a unique advanced master's programme: "International Tax Law". This one-year, full-time programme is based in the diverse and cosmopolitan city of Amsterdam, the Netherlands.



'Our faculty is not only academically excellent but also connected to the practice: private practice, tax authorities, government and the judiciary. Our ambition is to train highly-skilled, good international lawyers who stand out in the market and can make a difference!' Prof. dr. Sjoerd Douma (Programme Director)

'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.' Dr. Joanna Wheeler (Thesis Director)

#### **Benefits**

To ensure that students receive individual attention, this program is taught in small-scale classes of selected students. Students participate in many practical exercises, including Technical Meetings, a moot court and a mock tax treaty negotiation. Training in vital skills such as legal research, writing and oral presentation will also be given.

In addition, the UvA provides students relocating to the Netherlands with hands-on assistance, such as offering practical advice to help with finding living accommodation and much more.

Finally, students have the chance to participate in a career services programme.

#### **Career prospects**

Students following this challenging programme can expect to receive a thorough grounding in international tax law. The programme will teach the principles and practical issues of international tax law and how those principles are used in both private and industry practice, together with consideration of policy options available to states at different stages of development. The combination of all these aspects, taught by the best of academia, top practitioners and leading government officials, is designed to provide graduates with all the skills and knowledge they require in order to advance their careers, whatever direction they may choose. Following the completion of the programme, students can work with tax advisory and industry on the one hand, and government on the other. Other possibilities include the judiciary, intergovernmental organisations such as the OECD and United Nations, and academia. This programme also provides an ideal basis from which to embark on a PhD.

#### **Application and admission**

Applications must be received by 1 April each year for non-EU students and students that want to apply for housing and/or scholarships and by 1 May for EU students. Below is an overview of the requirements. The full requirements are set out in detail on the website.

- Open to students with a university master's degree in law, economics or business administration and with a proven interest in tax law
- Proficiency in the English language
- A willingness to participate actively in the classroom
- An open mind towards different cultures
- There is a possibility for an early bird admission. Early bird applications must be received before January 1, 2022

#### Please visit our website

#### for entry requirements

'We make sure that the students stay up-to-date on current developments by organizing technical meetings throughout the year. During these meetings, we discuss topical issues with our students, e.g. the impact of MLI, or EU State aid law or issues related to OECD's Pillars 1 and 2.' dr. Vassilis Dafnomilis (Academic Coordinator)

#### Highlights of this programme

- Sound technical framework plus consideration of policy issues
- Core teaching staff drawn from the University of Amsterdam and IBFD
- Guest lecturers from a wide range of countries and backgrounds
- Programme includes skills training exercises (moot court/tax treaty negotiations, etc)
- Small class of selected students
- Active involvement of IBFD and access to IBFD resources (library/databases/student workspace)
- Networking opportunities
- Scholarships available
- Career services class

# Apply online via the UvA website:

uva.nl/llm-international-tax-law

Please visit our website for more detailed information, such as tuition fees, practical information about living in the Netherlands and much more: **uva.nl/Ilm-international-tax-law** 

#### About the UvA



The University of Amsterdam (UvA) is participating in the LL.M. programme through its Amsterdam Centre for Tax Law (ACTL). The ACTL staff includes a number of internationally renowned professors and PhD students from many different countries. Its staff members also have extensive experience in the advisory, government and judicial branches of the profession. In addition to its considerable research output and teaching activities, the ACTL organizes a lively programme of conferences and short courses.

#### About IBFD



IBFD is the world's leading provider of information on international tax. An independent not-for-profit research foundation, IBFD is based in Amsterdam and has a local presence in the United States, Asia and China. It is internationally renowned for its wide range of high-quality publications, academic activities, courses for practitioners and work on government consultancy missions. Its international staff teaches worldwide, cooperates closely with the OECD and the United Nations and carries out commissioned research for global clients such as Fortune 500 companies. IBFD houses the world's most extensive, specialized tax law library. 'The Adv. LL.M. allows you to get a better understanding of the background discussion that supports business taxation. Most of the classes are designed to help you understand the tax policy behind a tax system.'

Juliana Cubillos Gonzalez (Adv. LL.M. alumna)

### 'The partnership with IBFD brings a lot of value to the programme.'

Patrícia Duarte da Conceição Machado (Adv. LL.M. alumna)

#### **Contact info**

Amsterdam Law School Admissions Office PO Box 1030 1000 BA Amsterdam

Nieuwe Achtergracht 166 1018 WV Amsterdam The Netherlands

+31 (0)20-525 5688

For specific questions about the programme, please send an email to: tax-llm-fdr@uva.nl