

MASTER'S PROGRAMME
INTERNATIONAL TAX LAW
AMSTERDAM LAW SCHOOL
UNIVERSITY OF AMSTERDAM

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Project number: Q0777

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This report was finalised on 26 March 2020.

REPORT ON THE MASTER'S PROGRAMME INTERNATIONAL TAX LAW OF UNIVERSITY OF AMSTERDAM

This report takes the NVAO's Assessment Framework for the Higher Education Accreditation System of the Netherlands for limited programme assessments as a starting point (September 2018).

ADMINISTRATIVE DATA REGARDING THE PROGRAMME

Master's programme International Tax Law

Name of the programme:	International Tax Law
CROHO number:	75122
Level of the programme:	master's
Orientation of the programme:	academic
Number of credits:	60 EC
Location(s):	Amsterdam
Mode(s) of study:	full time
Language of instruction:	English
Programme specific details:	postinitial master
Submission deadline NVAO:	01/05/2020

The visit of the assessment panel International Tax Law to the Faculty of Law of University of Amsterdam took place on 13 and 14 February 2020.

ADMINISTRATIVE DATA REGARDING THE INSTITUTION

Name of the institution:	University of Amsterdam
Status of the institution:	publicly funded institution
Result institutional quality assurance assessment:	positive

COMPOSITION OF THE ASSESSMENT PANEL

The NVAO approved the composition of the panel on 28 October 2019. The panel that assessed the master's programme International Tax Law consisted of:

- Prof. dr. P.H.J. (Peter) Essers [chair], professor Tax Law at Tilburg University;
- Prof. J. (Judith) Freedman, professor Taxation Law and Policy at Oxford University;
- Prof. dr. H. (Henk) Vording, professor Tax Law at Leiden University;
- Mr. E. (Edwin) Visser, Tax policy leader at PwC Europe EMEA;
- K. (Khrystyna) Franchuk [student member], master student International and European Tax Law at Maastricht University.

The panel was supported by Dr. F. (Fiona) Schouten, who acted as secretary.

WORKING METHOD OF THE ASSESSMENT PANEL

On behalf of the participating universities, quality assurance agency QANU was responsible for logistical support, panel guidance and the production of the reports. Fiona Schouten was project coordinator for QANU and acted as secretary in the cluster assessment as well.



Preparation

On 17 October 2019, the panel chair was briefed by QANU on his role, the assessment framework, the working method, and the planning of site visits and reports. A preparatory panel meeting was organised at the start of the site visit. During this meeting, the panel members received instruction on the use of the assessment framework. The panel did not apply the NVAO Richtlijn beoordeling postinitiële masteropleidingen in Nederland (2017), but it did take into account various points of attention referred to in this framework (selection of incoming students, professional orientation of the programme, and use of the students' professional backgrounds). The panel also discussed its working method, the report of the previous assessment panel, and the planning of the site visits and reports.

The project coordinator composed a schedule for the site visit in consultation with the Faculty. Prior to the site visit, the Faculty selected representative partners for the various interviews. See Appendix 3 for the final schedule.

Before the site visit to the University of Amsterdam, QANU received the self-evaluation reports of the programmes and sent them to the panel. A thesis selection was made by the panel's chair and the project coordinator. The selection consisted of 15 theses and their assessment forms for the programmes, based on a provided list of graduates between 01/08/2018 and 01/09/2019. A variety of topics and a diversity of examiners were included in the selection. The project coordinator and panel chair assured that the distribution of grades in the selection matched the distribution of grades of all available theses.

After studying the self-evaluation report, theses and assessment forms, the panel members formulated their preliminary findings. The secretary collected all initial questions and remarks and distributed these amongst all panel members.

At the start of the site visit, the panel discussed its initial findings on the self-evaluation report and the theses, as well as the division of tasks during the site visit.

Site visit

The site visit to the University of Amsterdam took place on 13 and 14 February 2020. Before and during the site visit, the panel studied the additional documents provided by the programmes. An overview of these materials can be found in Appendix 5. The panel conducted interviews with representatives of the programmes: students and staff members, the programme's management, alumni and representatives of the Board of Examiners. It also offered students and staff members an opportunity for confidential discussion during a consultation hour. Nobody decided to meet with the panel during this session.

The panel used the final part of the site visit to discuss its findings in an internal meeting. Afterwards, the panel chair publicly presented the panel's preliminary findings and general observations.

Report

After the site visit, the secretary prepared a draft report based on the panel's findings and submitted it to the project coordinator for peer assessment. Subsequently, the secretary sent the report to the panel. After processing the panel members' feedback, the project coordinator sent the draft report to the Amsterdam School of Law in order to have it checked for factual irregularities. The project coordinator discussed the ensuing comments with the panel's chair and changes were implemented accordingly. The report was then finalised and sent to the School and University Board.

Definition of judgements standards

In accordance with the NVAO's Assessment framework for limited programme assessments, the panel used the following definitions for the assessment of the standards:

Generic quality

The quality that, from an international perspective, may reasonably be expected from a higher education Associate Degree, Bachelor's or Master's programme.

Meets the standard

The programme meets the generic quality standard.

Partially meets the standard

The programme meets the generic quality standard to a significant extent, but improvements are required in order to fully meet the standard.

Does not meet the standard

The programme does not meet the generic quality standard.

The panel used the following definitions for the assessment of the programme as a whole:

Positive

The programme meets all the standards.

Conditionally positive

The programme meets standard 1 and partially meets a maximum of two standards, with the imposition of conditions being recommended by the panel.

Negative

In the following situations:

- The programme fails to meet one or more standards;
- The programme partially meets standard 1;
- The programme partially meets one or two standards, without the imposition of conditions being recommended by the panel;
- The programme partially meets three or more standards.

SUMMARY JUDGEMENT

Intended learning outcomes

The panel agrees with the profile of the master's programme International Tax Law, which it considers suitable and coherent. Its strong points are the focus on EU Law and International Tax Law (with special attention also paid to developing countries) and the cooperation with the IBFD. The intended learning outcomes match the profile, level and orientation of the programme. The panel considers them to be ambitious, but realistic. It recommends rephrasing the intended learning outcomes referring to economics to indicate that this is primarily a legal master's programme.

Teaching-learning environment

The panel concludes that the teaching-learning environment of International Tax Law clearly enables the students to achieve the intended learning outcomes. The programme is well-designed and well-structured, offered by a high number of teaching staff whose academic and professional quality stand out. A strong point is the balance between academic and professional elements, particularly due to the collaboration with the IBFD and to the way in which the programme puts the students' various academic, professional and national backgrounds to use in the courses. The panel appreciates the number of guest lecturers, whose presence strengthens the programme's professional orientation. It does recommend systematically managing their coordination in order to avoid overlap and increase coherence in the programme. It further advises making economics and ethics more prominent in the curriculum and addressing these themes structurally as part of the regular courses. It supports making transfer pricing a mandatory course, paying more attention to it in the curriculum.

International Tax Law is demanding but feasible and offers students good guidance. Contacts are frequent between students and staff, as well as among students, and there is a clear sense of community. The panel appreciates the new thesis trajectory as well as the addition of a tutoring assistant and a thesis director. It applauds the intensive case study phase at the beginning of the programme, which allows the students to find their bearings, learn from each other and address each other's knowledge gaps. Providing the students with reading lists, knowledge clips or a summer school before the start of the programme may add to the creation of a level playing field among them. The panel supports the choice of English as the language of instruction due to the international focus of the programme and the central place of the international classroom in its teaching concept. It considers the students' access to the library, online resources and networking opportunities at the IBFD of great added value to the programme.

Student assessment

The panel considers the assessment in International Tax Law to be fitting and adequate. All intended learning outcomes are assessed. The programme makes use of appropriate checks and balances such as the four-eyes principles, matrices, rubrics, and assessment forms. The assessment types are sufficiently varied, though the emphasis is on written tests. These written tests have very good and extensive answer models. The panel did notice that they focus mainly on positive law. It recommends making them less traditional and more in line with the programme's ambitious intended learning outcomes. More opportunity (and marks) should be given for critical comment. Tests should also explicitly address the ethical and business context of international tax law. The panel further advises the programme to switch to written resits and to stop allowing oral resits on written exams to increase the transparency of the assessment. Thesis assessment is done adequately, but the role of the second supervisor should be clarified and should, ideally, add to independence of assessment. The assessment forms should be filled out in a standard way and contain enough explanation and justification of the final grade. The Board of Examiners and the Assessment Committee safeguard the programme's quality of assessment.

Achieved learning outcomes

The panel concludes that the theses of International Tax Law demonstrate a sufficient level. The theses are adequate, but could be more in-depth, critical and less descriptive. The alumni are in demand and tend to find suitable positions, although usually in the Netherlands or Europe and not

(yet) in developing countries. The panel recommends improving the programme's marketing in order to become more visible to potential employers. The alumni would benefit from this.

The panel assesses the standards from the *Assessment framework for limited programme assessments* in the following way:

Master's programme International Tax Law

Standard 1: Intended learning outcomes	meets the standard
Standard 2: Teaching-learning environment	meets the standard
Standard 3: Student assessment	meets the standard
Standard 4: Achieved learning outcomes	meets the standard
General conclusion	positive

The chair, prof. dr. Peter Essers, and the secretary, dr. Fiona Schouten, of the panel hereby declare that all panel members have studied this report and that they agree with the judgements laid down in the report. They confirm that the assessment has been conducted in accordance with the demands relating to independence.

Date: 26 March 2020

DESCRIPTION OF THE STANDARDS FROM THE ASSESSMENT FRAMEWORK FOR LIMITED FRAMEWORK ASSESSMENTS

Standard 1: Intended learning outcomes

The intended learning outcomes tie in with the level and orientation of the programme; they are geared to the expectations of the professional field, the discipline, and international requirements.

Findings

Profile

The advanced master's programme International Tax Law is organized by the University of Amsterdam in cooperation with the International Bureau for Fiscal Documentation (IBFD). Its aim is to bring together ambitious students from all over the world, with different professional backgrounds, to study international tax law on a high level. It states in its self-evaluation report that it addresses a shortage of expertise in international tax law, which is felt particularly in developing countries. International tax law cannot be taught simply as an extension of domestic law, but requires a good understanding of the nature of tax treaties, other instruments of international tax law, and the international (institutional) framework in which international tax law develops. Therefore, lawyers in this field must be able to evaluate technical and policy issues without being confined by domestic law but with a good understanding of domestic law in various countries. They must be able to balance technical and policy issues and to deal with colleagues from other countries with due sensitivity for cultural differences.

The panel agrees with this profile, which it considers suitable and coherent. It appreciates the focus on developing countries. Since International Tax Law is a post-initial advanced LLM with a clear professional as well as academic orientation, it considers the cooperation with the IBFD to be a strong point of the programme. The IBFD provides the programme and its students with an internationally renowned network, a strong link to the professional as well as academic field, and work opportunities. It also provides two scholarships consisting of half the tuition fee, and offers one employee from an African tax authority the full tuition fee, housing, and a 6-month internship after graduating.

Intended learning outcomes

The intended learning outcomes of International Tax Law are listed in Appendix 2. The panel studied them and concluded that they are in line with the Dublin descriptors for master's programmes and match the academic requirements specified in the Subject-specific Reference Framework for Law (Appendix 1). In its opinion, they also match the expectations of the professional field and reflect the programme's profile. The panel considers them to be ambitious, but realistic. It recommends rephrasing the intended learning outcomes referring to economics in order to clarify the extent to which this should be addressed in the programme. In particular, it would suggest replacing 'ability to formulate policy aims for states in different economic positions' with 'awareness of policy aims for states in different economic positions' to indicate that this master's programme considers some broad economics aspects, but is primarily a legal master's programme.

Considerations

The panel agrees with the profile of the master's programme International Tax Law, which it considers suitable and coherent. Its strong points are the focus on EU Law and International Tax Law (with special attention also paid to developing countries) and the cooperation with the IBFD. The intended learning outcomes match the profile, level and orientation of the programme. The panel considers them to be ambitious, but realistic. It recommends rephrasing the intended learning outcomes referring to economics to indicate that this is primarily a legal master's programme.

Conclusion

Master's programme International Tax Law: the panel assesses Standard 1 as 'meets the standard'.

Standard 2: Teaching-learning environment

The curriculum, the teaching-learning environment and the quality of the teaching staff enable the incoming students to achieve the intended learning outcomes.

Findings*Curriculum*

The curriculum of International Tax Law consists of two semesters, each with two blocks of eight weeks and one block of four weeks. The first semester offers courses on domestic tax law design, tax treaty law and European Union law, starting with foundation courses and ending with the application of knowledge and skills in Tax Treaty Negotiations (3 EC). The second semester builds upon the first with courses on advanced issues of international tax law. During this semester, the students write their thesis (15 EC) and participate in a mandatory moot court (3 EC). In the fifth block, they follow two electives out of three (3 EC each). See Appendix 3 for an overview of the curriculum.

The panel considers the programme to be well structured and designed. It is pleased to see that the curriculum clearly builds up from introductory to more in-depth courses. It noticed that the placement of the courses is well-designed. For instance, the Tax Treaty Negotiations course starting in block 3 is preceded by a theoretical course on tax treaties. The panel also noticed to its satisfaction that teaching methods vary, ranging from guest lectures and a moot court to case studies and peer feedback. Teaching typically takes place in intensive, small-scale groups where there is room for in-class debate and discussion.

Academic and professional skills are offered frequently in the curriculum, through written assignments, the study of sources and the academic literature. Skills teaching is most visible in the negotiations course, in which the students negotiate a tax treaty, and the moot court, where they make their case before a judge. The panel applauds such attention to skills. The students and alumni mentioned that they found the negotiations and moot court courses challenging, but very useful. The programme is planning to further increase the learning effects of the moot court by recording the students' moot court contributions, allowing them to reflect on their performance with a teacher. The panel considers this a valuable addition. In its opinion, the programme could further enhance its attention to skills by elaborating not only on technical skills (writing, presenting), which it plans to do according to the self-evaluation report, but also on the students' critical attitude towards positive law and tax policy, as well as their negotiation and social skills.

The panel appreciates the balance struck in International Tax Law between academic and professional elements. The programme makes particularly good use of the varied academic, professional and national backgrounds of the students, especially in the first three months, as they work in mixed-background study groups on intensive case studies. The structure of the programme is such that it invites guest lecturers from the professional field, aided by its links to the IBFD. The value of the guest lecturers to the programme is evident, and they are often involved in the degree programme for the long term. The panel learned from the students that guest lecturers' contributions occasionally overlap with the regular topics addressed in the courses. While it agrees with the programme management that some repetition is useful, it recommends formulating a clear policy on the coordination of guest lectures to safeguard coherence between and within courses.

The panel considers the programme to be comprehensive, covering a wide range of topics. Since international tax law is a rapidly changing field, it agrees with the programme's choice to offer a solid knowledge base rather than just trying to keep up with the most recent developments. In this way, the students are equipped to understand, recognise and apply the important principles and theories of international tax law in their future careers. They are enabled to focus on certain themes and shape their own study paths through the electives, their own contributions in class, and particularly through the thesis, whose theme and focus they are free to choose.



The panel noticed that transfer pricing, which it considers to be an increasingly important topic in the professional field, is currently included as an elective course of only 3 EC in the curriculum. It learned during the site visit that the management of the programme plans to adapt the mandatory 6 EC course Advanced Issues of International Tax Law to focus on transfer pricing. The programme management mentioned that the students, alumni and teaching staff as well as the professional field had emphasized the need to adapt the programme in this way. The panel also supports this change. It is pleased to see that the programme management is very open to suggestions and willing to adapt the programme when students or other stakeholders raise concerns. The students the panel spoke to are very positive about the fact that the programme management reflects on the feedback provided by the students and that it implements changes based on their input in a timely manner.

It became clear to the panel that economics, which is mentioned prominently in the intended learning outcomes (see Standard 1), is part of the programme and is addressed in various courses. Some of the students expressly mentioned that they especially appreciate this economic policy aspect of the course. At the same time, its place in the curriculum remains rather implicit. While the panel agrees that the programme should be focused on law, it does consider an understanding of economic and policy issues to be an important aspect: in their future careers, the programme's alumni will often encounter economics, work with economists and need to have an understanding of economic issues in order to discuss issues with clients. It therefore advises the programme to make economics more visible and explicit in the various courses. The programme could also bring in guest lecturers who are academics, business practitioners or government experts in the area of economics, so that the attention paid to economics becomes a more structural and formalised part of the curriculum.

Another aspect of the programme that the panel believes could be strengthened further is the attention paid to ethics in a broader sense, including issues that students may end up dealing with in their future careers: responsible (tax) behaviour, social responsibility, and reputational risks. At present, ethics is addressed, but it is left implicit in the courses; it could be highlighted more clearly and, at times, linked to tax law practice. Ethics is also dealt with occasionally in the optional sessions offered every other week on Friday afternoons at which recent developments in international tax law are discussed. It was also made part of a seminar in the academic year 2018-2019 by the philosopher Peter Sloterdijk. The panel appreciates these additions, which follow the advice of the previous assessment panel. Nevertheless, it recommends a more integrated and structural approach to ethics as part of international tax law practices. It also advises the programme to make clear to students why this is important.

Feasibility and guidance

The master's programme International Tax Law aims to admit 30 students every year. Among the entry requirements are a demonstrable command of English (e.g. through an IELTS score of at least 7.0), fitting prior education on a master's level, and previous education or professional experience in tax law. The Admissions Board determines whether the student's prior knowledge is sufficient. The programme receives around 70 applications that meet these requirements, and invites around 60 applicants to enter the programme. As a rule, 30 students end up enrolling in the programme. The panel considers this a fitting selection process, but notices at the same time that the proportion selected is quite high. The panel points out that a more proactive marketing strategy might make this relatively new programme better visible among prospective students, so that more students would apply. This could increase the programme's capacity to select, which could be beneficial to the quality of students entering the programme and thus improve International Tax Law's overall quality.

Students entering into the programme have various backgrounds. The student body is international, with students coming from various continents, and includes both professionals looking to deepen their knowledge in international tax law and students with no previous work experience. In order to bridge the differences between these backgrounds and create a more level playing field among the students, the first three months of the programme consist of intensive, daily, 3-hour lectures followed by self-study group discussions to examine feedback received during their sessions or after handing

in their answers at the end of the day. In this case study phase, the students are asked to work together in mixed-background groups, drawing on each other's backgrounds and experiences and becoming acquainted with each other's perspectives. The students and alumni told the panel they appreciated this phase, which they considered very effective: the students help each other to bridge knowledge gaps and gain intercultural skills in the process. Due to the small number of students, this phase also stimulates group and cohort building.

The students experienced the programme as intense, particularly those with limited prior knowledge of the field of international tax law and/or from different academic and cultural backgrounds who have to fill in knowledge gaps. These students often struggle at the start of the programme. The panel understood that particularly the amount of reading they have to do for their courses can cause stress among them. It recommends providing them with reading lists at an earlier moment, before the start of the academic year, so they can start preparing earlier on. The programme could also provide online 'knowledge clips', explaining some of the basic concepts. A summer course could also be an option for those wishing to brush up or expand on their knowledge prior to the start of the programme.

In spite of the fact that they find the programme demanding, the students mentioned that the programme is definitely feasible. This is supported by the programme's very positive success rates (between 90% and 100% graduate nominally). The students value the support they receive from the programme management, who proactively help them with academic as well as practical matters. They also welcome the addition from 2019 of a tutoring assistant position, a recent alumnus of the programme, as an easily approachable link between them and the management. Finally, they mentioned the programme's community, consisting of both the teaching staff and their fellow students, as a strong factor in their study success and well-being. The panel got the impression that contacts between the students and staff are strong. It praises the support system in place for the students.

The panel noticed that the programme's high success rates are remarkable in view of the light selection process and the challenging nature of the programme as experienced by the students. It gathered from the site visit that the dedication of the staff, the high motivation of the students, the intensity of the teaching methods, and the attention paid to tutoring and guidance might explain this study success. It is convinced that the impressive success rates are well-earned. Nonetheless, it recommends adapting quality control processes in order to be able to demonstrate objectively and transparently to outsiders how the high success rates are achieved (see also the remarks made hereafter with respect to standard 3 on oral resits).

In spite of the students' success in completing the programme on time, the programme management found some feasibility issues surrounding the thesis. The students often started rather late in the year and were subsequently late in formulating their research questions. The programme recently revised its thesis trajectory: the students now start early in the year and receive classes on research questions and research plans in the first months of the curriculum. They also receive guidance from the newly appointed thesis director, who meets up individually with every student to talk about their ideas. In January, they present their ideas to small groups of staff and fellow students, and are allocated to supervisors. In March, their research plan is handed in and discussed. In June, an oral defence of the almost final version of the thesis is planned, after which they submit the final thesis. The panel appreciates the design of this trajectory and the responsiveness of the Faculty to the need for these changes, and hopes it will have a positive impact on the thesis quality (see also Standard 4). It is pleased to see that the students are free to select their own topic, and that supervisors and the thesis director advise against embarking on overly ambitious projects.

Language of instruction

International Tax Law deals with an international object of study, and the related academic and professional fields are internationally oriented. Both the students and the staff of International Tax Law reflect this international nature: their backgrounds are very diverse. The ensuing international



classroom is one of the programme's strongest points, according to the panel. It therefore fully supports the choice for English as the language of instruction, and for an English programme title. It confirmed with the students and alumni that not only the regular staff members, but also the guest lecturers (often non-Dutch) have the necessary English language skills to successfully contribute to the programme.

Teaching staff

With at present 32 staff members from UvA and IBFD and over 30 guest lecturers for around 30 students per year, the ratio of staff members per student is very high. The panel approves of the large number of guest lecturers, since they strengthen the professional orientation of the advanced LL.M. As mentioned before, it does recommend systematically managing their coordination.

According to the panel, the high academic quality of the regular teaching staff can be considered another strong point of the programme. Many staff members have an excellent academic CV and/or a strong professional background. Ample attention is paid to didactic quality as well, particularly in light of the teaching methods employed by the programme. New hires are required to obtain a basic or advanced university teaching qualification, and many of the regular staff members have one. The panel is pleased with the quantity and quality of the regular staff members and also appreciates the quality of the guest lecturers, who are required to always hold at least a master's degree and who have specialties and professional connections that are fitting and useful for the programme.

Programme-specific services

Students of the programme have access to the library and online resources of the IBFD, including a library with all tax laws in the world, subscriptions to the major journals in the field, and regular updates on new publications. The panel considers these high-standard facilities of great added value to the programme. The IBFD also offers networking opportunities to the students.

Considerations

The panel concludes that the teaching-learning environment of International Tax Law clearly enables the students to achieve the intended learning outcomes. The programme is well-designed and well-structured, offered by a high number of teaching staff whose academic and professional quality stand out. A strong point is the balance between academic and professional elements, particularly due to the collaboration with the IBFD and to the way in which the programme puts the students' various academic, professional and national backgrounds to use in the courses. The panel appreciates the number of guest lecturers, whose presence strengthens the programme's professional orientation. It does recommend systematically managing their coordination in order to avoid overlap and increase coherence in the programme. It further advises making economics and ethics more prominent in the curriculum and addressing these themes structurally as part of the regular courses. It supports making transfer pricing a mandatory course, paying more attention to it in the curriculum.

International Tax Law is demanding but feasible and offers students good guidance. Contacts are frequent between students and staff, as well as among students, and there is a clear sense of community. The panel appreciates the new thesis trajectory as well as the addition of a tutoring assistant and a thesis director. It applauds the intensive case study phase at the beginning of the programme, which allows the students to find their bearings, learn from each other and address each other's knowledge gaps. Providing the students with reading lists, knowledge clips or a summer school before the start of the programme may add to the creation of a level playing field among them. The panel supports the choice of English as the language of instruction due to the international focus of the programme and the central place of the international classroom in its teaching concept. It considers the students' access to the library, online resources and networking opportunities at the IBFD of great added value to the programme.

Conclusion

Master's programme International Tax Law: the panel assesses Standard 2 as 'meets the standard'.

Standard 3: Student assessment

The programme has an adequate system of student assessment in place.

Findings*Assessment*

Assessment in the advanced LLM takes place according to the standards and regulations of the University of Amsterdam and the Amsterdam Law School. As a result, exam questions are prepared on the basis of the 'four-eyes principle', and model answers and rubrics are used. The panel studied an overview of courses and tests linked to the programme's intended learning outcomes and concluded that the programme's assessment covers all the outcomes.

Assessment types in the programme are reasonably varied, ranging from written tests to oral exams or essays, but most courses are primarily assessed through written assignments. The panel looked at a number of model answers to written exams and found that they were very good and rather extensive, providing the students with ample information. It did notice, however, that the written tests are focused primarily on positive law. It recommends adapting the written tests so that they become less traditional and reflect the programme's ambitious intended learning outcomes better. Tests should also explicitly address the ethical and business context of international tax law.

The panel learned that due to the small number of students, the programme offers oral resits for written exams so that a new exam does not have to be drawn up for only one or two students. Care is taken to ensure that two examiners are present at the oral resit. Although the panel understands and appreciates these considerations, it advises the programme management to ensure that resits have the same format as the original test. It points out that in a small-scale programme such as International Tax Law with a strong connection between staff and students, the teaching staff will want their students to succeed and might feel pressure to let them pass to avoid study delay. It finds that oral resits are especially vulnerable, but also points out that this issue could apply to assessment throughout the programme. The programme should therefore safeguard the transparency and objectivity of assessment.

The assessment of the thesis is done by the first supervisor, usually affiliated with the UvA, and a second supervisor, usually affiliated with the IBFD. A draft of the thesis is defended before a panel of UvA professors; this may lead to a rounding up or down of the final grade. The examiners jointly fill out an assessment form. The panel read fifteen master's theses and looked at the accompanying forms. It found that all of the theses had been rightly awarded satisfactory marks, but that many of these marks were on the high side. The higher marks sometimes surprised the panel. It found that the accompanying assessment forms were often filled out briefly and sometimes lack sufficient explanation of the higher grades. It recommends ensuring that more explanation and justification of the final grades is given on the assessment forms, using a more standard format across examiners. It also advises clarifying the role of the second supervisor, whose involvement in the supervision process and in the decision of which grade to award is currently unclear. Ideally this second examiner should give some independence to the assessment process by not being involved in supervision.

Examination Board

International Tax Law falls under the faculty-wide Examination Board of the Amsterdam School of Law. The board consists of a number of faculty members, each representing an area of law that is taught in the Law School. A dedicated Assessment Committee, which reports to the Examination Board, monitors several aspects of assessment quality. It looks at assessment in individual courses and checks whether this matches the intended learning outcomes of the programme and the learning objectives of the course. It uses a fixed schedule to ensure all courses are looked at regularly. It also regularly checks a sample of theses.



The panel talked with representatives of the Examination Board and the Assessment Committee, and concluded that they safeguard the programme's quality of assessment. The committee told the panel it is aiming to introduce more checks and balances in the thesis assessment to create more transparency around the process of grading. The panel encourages this development.

Considerations

The panel considers the assessment in International Tax Law to be fitting and adequate. All intended learning outcomes are assessed. The programme makes use of appropriate checks and balances such as the four-eyes principles, matrices, rubrics, and assessment forms. The assessment types are sufficiently varied, though the emphasis is on written tests. These written tests have very good and extensive answer models. The panel did notice that they focus mainly on positive law. It recommends making them less traditional and more in line with the programme's ambitious intended learning outcomes. More opportunity (and marks) should be given for critical comment. Tests should also explicitly address the ethical and business context of international tax law. The panel further advises the programme to switch to written resits and to stop allowing oral resits on written exams to increase the transparency of the assessment. Thesis assessment is done adequately, but the role of the second supervisor should be clarified and should, ideally, add to independence of assessment. The assessment forms should be filled out in a standard way and contain enough explanation and justification of the final grade. The Board of Examiners and the Assessment Committee safeguard the programme's quality of assessment.

Conclusion

Master's programme International Tax Law: the panel assesses Standard 3 as 'meets the standard'.

Standard 4: Achieved learning outcomes

The programme demonstrates that the intended learning outcomes are achieved.

Findings

The panel looked at fifteen master's theses from the advanced LLM International Tax Law and concluded they are of sufficient level and quality. It finds, however, that the theses tend to be descriptive rather than critical. Ethical aspects of the subject at hand receive limited attention. In general, the panel considers the scope of the theses often to be rather limited. Especially in the better theses, it had hoped to see more attention paid to alternative or even radical proposals, so that more depth and critical reflection could have been achieved. It considers the English level of the theses to be good.

The panel received some information on alumni performance in the self-evaluation report; this did not offer a complete list, but did provide information on many of the programme's alumni. It also interviewed alumni and representatives of the working field. It concluded that graduates of the programme are in demand and that they often find suitable positions. In view of the programme's focus on the tax law in developing countries, it regrets that many graduates stay in the Netherlands and Europe and that most alumni from developing countries don't seem to return home upon completing their studies. However, they may still do so later in their careers. The panel learned from working field representatives and alumni that the programme is still relatively unknown. It recommends improving the programme's marketing so that employers become more aware of International Tax Law at the UvA. The alumni would benefit from this.

Considerations

The panel concludes that the theses of International Tax Law demonstrate a sufficient level. The theses are adequate, but could be more in-depth, critical and less descriptive. The alumni are in demand and tend to find suitable positions, although usually in the Netherlands or Europe and not (yet) in developing countries. The panel recommends improving the programme's marketing in order to become more visible to potential employers. The alumni would benefit from this.

Conclusion

Master's programme International Tax Law: the panel assesses Standard 4 as 'meets the standard'.

GENERAL CONCLUSION

The panel assesses standards 1, 2 3, and 4 of the master's programme International Tax Law as 'meets the standard'. Based on the NVAO decision rules regarding limited programme assessments, the panel therefore assesses the programme as 'positive'.

Conclusion

The panel assesses the *Master's programme International Tax Law* as 'positive'.



APPENDICES

APPENDIX 1: SUBJECT-SPECIFIC REFERENCE FRAMEWORK

Introduction

This document outlines the Subject-specific Reference Framework for Law. The framework sets out the basic principles that degree programmes must use when setting their curricula. It indicates what may be expected in terms of the content and the level of the programmes, what they aim to achieve and what wider society can thus expect from a law graduate at Bachelor's and Master's level. The framework has been written explicitly for university Bachelor's and Master's programmes which are part of the Quality Inspections Group for Law (*Visitatiegroep Rechtsgeleerdheid*) by virtue of the final attainment levels they themselves have chosen, or which wish to join it in the context of the initial accreditation process for new programmes (*Toets nieuwe opleiding*).

The framework does not provide an exhaustive list of areas of law or legally relevant areas of focus to which the programmes must restrict themselves. Equally, it does not seek to offer rankings, answers to discussions of methodology or instructions on how programmes should meet professional requirements. It is up to each individual programme to provide an indication of where it considers itself to be on the global map of law. In formal terms, a programme achieves this by means of its academic and examination regulations and in materials included in the documents submitted to independent quality inspection committees when applying to be assessed for the purposes of accreditation.

What this framework does attempt to offer is a blueprint of what the academic world and wider society can expect from a graduate, academically-qualified lawyer – and therefore also from a programme in Law – in terms of knowledge, attitudes and skills. The fact that the framework has been revised in no way implicates that programmes offered in accordance with the old framework are outdated. On the contrary, since even the previous framework urged programmes to be open to new developments such as the globalization and digitization of society. However, the new framework places greater emphasis on describing the knowledge, attitudes and skills that relate to contemporary developments and challenges programmes to demonstrate these in their objectives and final attainment levels.

By publishing this Subject-specific Reference Framework, the Consultation Body for Law (*Disciplineoverleg Rechtsgeleerdheid*) hopes on the one hand to have provided independent quality inspection committees that will need to conduct programme assessments within the Quality Inspection Group in the years ahead with an effective basis for doing so. On the other hand, the framework offers the essential room for manoeuvre for the separate programmes offered within the Quality Inspection Group for Law to adopt their own distinctive approach.

Utrecht, December 2015

On behalf of the Council of Law Deans

Professor dr. A.M. Hol,
Chairperson



Realization

On 18 December 2015, the consultative body of the Council of Law Deans (abbreviated in Dutch to RDR) agreed to this Subject-specific Reference Framework for programme assessments within the Quality Inspection Group for academic programmes in Law. It offers a joint framework of subject-specific requirements for all Bachelor's and Master's programmes offered by the Law faculties at Dutch universities. This Subject-specific Reference Framework supersedes its predecessor, agreed by the then Council of Law Deans, in December 2009.

In the rest of this document, the term 'programme' is exclusively intended to mean a degree programme that is included in the Netherlands Central Register of Higher Education Study Programmes (*Centraal Register Opleidingen Hoger Onderwijs*, CROHO). Any references to the term 'lawyer' refer to academically-qualified lawyers, unless otherwise specified.

1. Law programmes and professions in the wider social context

Bachelor's and Master's programmes in Law aim to educate and train lawyers who are competent in the discipline and engaged in wider society, have a critical, academic mind, and are capable of analysing problem scenarios independently in order to formulate a solution. To achieve this, they not only need to apply analysis and critical evaluation to their thinking: they also need to be capable of synthetic, abstract thought. It is essential that the academic level and relevance to society of the programme is guaranteed. Communication, information and research skills all play an essential role in the programmes and there must be sufficient emphasis on current developments in terms of their social background. As such, the academic programme leading to the qualification of lawyer must be seen in context, so to speak.

The relationship between the law and wider society is in a continuous state of flux. Society is pluralistic and globally-oriented, as a result of which it is becoming increasingly complex. This trend also applies to the law. The days when law in the Netherlands encompassed Dutch legislation and case law alone are long gone and it is now equally affected by international and European legislation and case law, in the form of policy regulations, recommendations, covenants, self-regulation, European harmonization, the influence of comparative law, etc. Citizens have become empowered, the number of legal regulations continues to increase and society is strongly influenced by a trend towards juridification. As a result of European integration and globalization, European law and international law are becoming increasingly important. The 21st-century information society and its legal problems, as well as the expectations placed on the law by society, are decreasingly affected by national borders at the same time as the traditional boundaries in the legal and social sense are regaining ground. In whatever context he or she enters employment, a graduate lawyer needs to be increasingly aware of and responsive to other countries' legal systems and cultures.

Within the Quality Inspections Group for Law, programmes are offered that meet the demand for lawyers with a broad academic training – generalists – especially for the purposes of first-line consultancy and policy preparation and in numerous other positions across the labour market. There are also specialized Master's programmes which produce graduates capable of developing into academically-trained specialists who compare favourably in their field with their academic professional counterparts anywhere in the world. Finally, there are programmes that are actually more focused on broadening the area of law covered by the programme.

Lawyers work in a wide range of positions and roles. Indeed, there are greater numbers of lawyers working outside the traditional legal professions rather than within. The Law programmes prepare graduates for these traditional professions, but increasingly also for a variety of other activities that call for an academic attitude, critical analysis, skills in writing and speaking, and where legal expertise is desirable. They, therefore, no longer focus solely on the professional requirements for the Bar, judiciary, taxation and notarial profession which are generally seen as the traditional legal professions, although these form the core of certain programmes. All programmes aim to achieve effective coordination with the labour market by maintaining strong links with the wider professional field they serve. In addition to internships and career orientation, this encompasses contacts with

professional organizations and employers, advisory councils, alumni and guest lecturers. In addition, a graduate Bachelor of Laws must be adequately equipped with the research and other skills required to gain admission to a Master's programme in Law and subsequently to a PhD programme, despite the fact that only a small portion of graduates opt for a career in research.

In the more than ten years that the Bachelor/Master system has been in place in the Netherlands, no specific career prospects for an academically-qualified Bachelor in Law have emerged and there is no clearly identifiable labour market for graduates equipped only with an academic Bachelor's degree in Law (LL.B). Many LL.B graduates work in an environment where knowledge of law is relevant, but so far no specific requirements for professional skills from a Bachelor's programme have emerged as a result of this. The labour market for academically-qualified lawyers still shows a preference for lawyers who have qualified to Master's level. As a result, a large majority of students studying Law at university opt to complete a Master's programme after the Bachelor. This is not only because of the greater prospects this offers in the labour market, but also because it is a statutory requirement for access to the traditional legal professions.

Nevertheless, Bachelor's programmes still also aim to prepare students for their future life as lawyers. This can be achieved by including aspects of that professional practice in the content and composition of the curriculum, but also by means of extracurricular activities and career preparation.

With the advent of higher professional education (HBO) programmes in areas of the law, a lawyer is no longer necessarily someone with a university certificate that qualifies them for the traditional legal professions (prosecuting lawyers and the judiciary; the Bar; the notarial profession, tax consultants); a Master of Laws (*meester in de rechten, mr.*). Although lawyers qualified to HBO level are entitled to use the title of Bachelor of Laws (LL.B), there is a distinct difference between the HBO programmes and the academic programmes in Law. What distinguishes them is that the academic programmes lay the foundations for mastering the legal research method, as expressed in the final attainment levels of the programmes. This is mainly reflected in the content of the programme, its depth and its approach to the law. Academic Bachelor's and Master's programmes focus on educating lawyers who have learned how to think independently and critically, who not only learn to find answers to questions, but also continue to question the answers they find. Access to the traditional legal professions is regulated by statute and requires both an academic Bachelor's degree (LL.B) and the Master of Laws degree (LL.M).¹

In the Netherlands, lawyers with the LL.M qualification will generally use the equivalent Dutch title *meester in de rechten (mr.)*, especially when working in the traditional legal professions.

2. Possibilities for national and international comparison

Globally and within Europe, programmes in Law are characterized by their highly varied context and structure, together with significant differences in terms of admission and the duration of study. In addition, all countries have separate regulations governing graduate lawyers' access to the Bar, the judiciary, tax law and the notarial profession, which have an influence on both the orientation and the intended final level. Of course, it is possible to compare the curricula of different programmes, but a serious international benchmark for objectives, level and orientation for programmes in Law currently remains impossible.

The German CHE benchmark organization is not open to programmes in Law in other countries, despite the fact that this is possible for other disciplines.² The EU project Tuning Sectoral Framework for Social Sciences also failed to reach a harmonized set of final attainment levels for programmes

¹ The professional requirements for the Bar, the judiciary and the notarial profession were changed by Royal Decree on 18 September 2008 (Netherlands Bulletin of Acts and Decrees 2008, 383) when, in the context of admission to regulated legal professions, the HBO degree of Bachelor obtained at a university of applied sciences (*hogeschool*) was equated with a Bachelor's degree in Law obtained at an academic university, if the HBO programme in Law was completed by means of a bridging programme. The bridging programme contains course components in Law offered by a university or the Open University, with a total study load of at least 60 credits.

² Gemeinnütziges Centrum für Hochschulentwicklung: www.che.de.



in Law.³ In other countries, several national benchmarks for programmes in Law do exist, including the Benchmarks for Law in the United Kingdom, which stipulates the knowledge, skills and attitude required by Bachelor's and Master's graduates for quality assessment and accreditation of programmes there.⁴ In any case, these are only of limited use for programmes in continental Europe because of the major differences between the common law and civil law legal systems.

There is no doubt that the Bologna and Lisbon Agreements had a harmonizing impact on the content of legal education in the EU. As part of the accession process to the EU, new EU member states have frequently based their programmes on the Bachelor/Master structure in advance, and the old member states are still in the process of reforming and harmonizing their education systems. In this, they sometimes opt for solutions that actually hamper comparability between different countries, as in the example of Germany, which is moving towards a more varied assortment of programmes.⁵

All of this would suggest that a serious international comparison of the objectives, level and orientation of programmes in Law remains impossible or at least of little use.

With regard to the comparison of programmes in the Netherlands itself, it is possible to say that there is a lot of sharing of information and coordination between the faculties of Law in the Netherlands, including on such areas as educational renewal, research, the interpretation of accreditations and the configuration of professional requirements. There is regular national consultation between the Deans in the RDR, as an offshoot of which those responsible for education and the directors of operations meet when necessary to discuss education-related, organizational and financial subjects and share experiences and information. Finally, there are regular national consultations and coordination at administrative level in the National Policy-workers Consultation Body (*Landelijk Overleg Beleidsmedewerkers*). In addition, the RDR and separate faculties also take advantage of good practice examples identified by the panels conducting independent quality inspections and included in their assessment reports to the NVAO (Accreditation Organization of the Netherlands and Flanders). The RDR also engages in discussion with representatives from the varied professional field it serves. For example, it consults with the Council for the Judiciary (*Raad voor de Rechtspraak*) and the Netherlands Bar Association (*Nederlandse Orde van Advocaten*) in order to determine a standard to define the applicable statutory provisions for the so-called civil effect of programmes in Law. This takes the form of a covenant.

As such, it is possible to argue that some kind of national benchmarking does take place, generally of an informal nature, except in the case of national independent quality inspections and the restrictions relating to the aforementioned covenant. In that context, the Discipline Consultation Body also undertakes formal duties.

3. Professional requirements

Access to the judiciary, the Bar and the notarial profession is regulated by and in accordance with statute. In practical terms, this means that requirements are set for the organization of Bachelor's and Master's programmes intended to enable admission to higher programmes that prepare for positions in the judiciary, the Bar, the notarial profession and tax law.

The programmes that opt to prepare for these higher programmes stipulate this in their academic and examination regulations by emphatically including within them the statutory professional requirements and the further definition of these in the covenant described above. The examination

³ Excerpt from the 2012 final report: 'Consequently, even the proto list of the competences required by students and future practitioners of law are still at this stage no more than embryonic.' Tuning Sectoral Framework for Social Sciences – Final Report, 2008, p. 45. See also the country lists in Annex 4 of the report (<http://tuningacademy.org/sqf-social-sciences/?lang=en>).

⁴ A draft of a revised version has been published: Subject Benchmark Statement: Law (Draft for Consultation, March 2015)

⁵ Neue Wege in der Juristenausbildung, Essen, 2010, http://www.stifterverband.info/wissenschaft_und_hochschule/lehre/juristenausbildung/.

boards for these programmes will issue specific statements to this effect, on the basis of which the higher programmes can determine whether a programme fulfils the intended requirements.

4. Final attainment levels for Bachelor's and Master's programmes

Every Law programme makes choices when setting its final attainment levels based on national and relevant international comparisons of final attainment levels and in an attempt to achieve the best possible match with what is a very diverse professional field. These final attainment levels are included in the academic and examination regulations of each separate programme. They include at least three categories.

A. Knowledge and understanding

The graduate lawyer is proficient in the key tenets of the area or areas of law on which the programme focuses. This applies equally to their material and formal and the historical and theoretical aspects.

However, one-dimensional knowledge alone is not sufficient. Programmes therefore aim to develop a 'genuine understanding of the law' in their students, in an academic environment in which 'why' questions are allowed to flourish. This means that, alongside the subject-specific knowledge referred to above, methods are also taught which enable students to keep abreast of the latest relevant developments and changes. The education can also encompass an understanding of the differences between major legal families (such as those between common law and civil law), of the historical and philosophical evolution of the law and, insofar as the nature of the programme requires or permits it, also of comparative law methodology. This means that the graduate lawyer must always be capable of updating his or her legal knowledge on a permanent basis and possibly also specialize in new areas.

B. Academic and legal skills

The above assumes an increasing focus on acquiring academic and legal skills: lifelong learning and the acquisition of an international attitude. It also assumes that the graduate lawyer is capable of reflecting on the law and translating issues in society into the language that the law uses to solve such issues. During the programme, students are encouraged to search for questions and problems as well as answers and solutions; they are given an opportunity to develop capacities of analysis and learn to think, write and present in a critical way.

The ability to formulate and solve a legal case is also essential. To achieve this, the graduate lawyer must be able to effectively collect, process and evaluate the relevant facts and evidence, and apply the rules of law to them. The lawyer is expected to be capable of legally interpreting a problem in society and outlining potential solutions.

In addition, a lawyer must be capable of conveying his or her legal knowledge and legal judgment both orally and in writing to other lawyers and in other professional environments. This means that language is the lawyer's main working tool. Effective and clear verbal and written proficiency in the Dutch language (or in English if that is the language of instruction for the programme or part of it) is essential. For this, students must have an opportunity during their programme, if relevant for the specific programme, to acquire knowledge of English legal terminology in the current social context.

c. Academic citizenship/attitude

During the programme, the prospective lawyer should become fully acquainted with the legal culture or cultures. He or she should be enabled to develop an ethical professional attitude and be aware of the social context in which the law operates and, related to that, his or her responsibility within society. The teaching and educational environment assists the student in this. It is important for education to be structured in such a way that it sparks an interest in wider society and evokes a natural curiosity for legal issues and legal thinking, as well as for the role that law plays in society.



5. Final level

Programmes need to be transparent regarding how students are able to reach the final level and how they can demonstrate that they have reached it. Test results, assignments and presentations form the primary basis for this.

For Bachelor's programmes in Law, the final level achieved is also reflected in the thesis, dissertation or final project. Responding to a legal question with the help of recognized legal methods and reporting on the underlying research conducted form the main basis for this.

The Bachelor's thesis or its equivalent does not aim to demonstrate that the final attainment levels of the Bachelor's programme have been reached. Some important skills, such as communication, are not tested and neither is the student's understanding of all areas of the law that are of relevance to the Bachelor's programme. Moreover, most Bachelors' programmes in Law award only relatively few credits for this final assignment. In Bachelor's programmes in Law, the acquisition of research skills, in the form of methodology and technique courses, does not generally play a central role. Acquiring research skills is part of the general academic education of lawyers and primarily occurs through the handling of the separate areas of the law. Programmes are at liberty to emphasize certain areas in order to reflect the distinctive appeal of a particular programme, which in turn will be expressed in the final assignment.

The same applies for the Master's thesis, although it differs in generally placing greater emphasis on the development of research skills, if only in view of the fact that achieving any Master's degree in Law in principle enables access to a PhD programme. Alongside the regular Master's programmes, specialist research Master's programmes also exist, which place specific emphasis on the acquisition of research skills. The further in-depth study required for other areas of academic professional practice is in any case only really achieved in the Master's phase. This is expressed in the position played in the curriculum by the Master's thesis, the greater number of credits generally set aside for the final assignment in the Master's programme and the requirements set with regard to its contents.

6. General characteristics and objectives of Bachelor's and Master's programmes

It has already been pointed out above that the range of programmes is varied, in terms of their number, the chosen specializations and their emphasis. This does not detract from the fact that programmes in Law have, and must have, characteristics in common. These characteristics need not necessarily be present to the same extent in each programme, but they must at least be reflected at the core of each programme. The specific approach adopted by programmes in this regard is stipulated in the academic and examination regulations for the programme .

In Bachelor's programmes in Law, the following characteristics play a central role:

- a. the social function of the law;
- b. the core concepts in the most important areas of law: private law, constitutional law, administrative law, criminal law, European law, international law and, for tax-related and notarial programmes, tax law;
- c. the law as a coherent system;
- d. the theoretical basic principles and historical development of the law and, for tax-related and notarial programmes, the economic aspects of the law.

Master's programmes in Law involve further in-depth study of knowledge relating to one or several areas of the law or specific subjects within them. Key characteristics include:

- e. the social function of the area covered by the programme, its boundaries and related areas;
- f. more intensive or extensive study of core concepts in one or several areas of the law (private law, constitutional law, administrative law, criminal law, European law and international law);
- g. the position of the area of the law covered within the system of the law as a whole;
- h. the theoretical basic principles and historical development of the law and, for tax-related and notarial programmes, the economic aspects of the law.

Academic programmes in Law also aim to achieve the following:

- i. the acquisition of knowledge and understanding of the law, in which law is considered also in its European, international and comparative law context;
- j. reflecting on the boundaries of the law as well as its related areas;
- k. acquiring academic and legal skills. In this context, this is understood to mean:
 - 1. the capacity to think about the law as an academic;
 - 2. the ability to communicate with fellow lawyers and non-lawyers based on the knowledge and understanding acquired, making use of an analytical attitude and outstanding speaking and writing skills;
 - 3. the ability to apply a relevant set of academic tools;
 - 4. the ability to participate in an academic debate;
 - 5. the ability to gather, evaluate, process and apply knowledge;
 - 6. the ability to apply specific knowledge of an area of the law in a wider academic, historical, philosophical, ethical and socio-cultural context;
 - 7. the ability to deal critically with the rules of law and case law, and seek out and find new solutions;
 - 8. the ability to keep abreast of and explore new developments and new areas of the law;
 - 9. the ability to deal with the increasing globalization, Europeanization and internationalization of the law;
- l. the development of academic citizenship that includes an understanding of a professional ethical attitude and awareness of the social context in which the law operates, as well as the social responsibility that this implies for the academically-qualified lawyer.



APPENDIX 2: INTENDED LEARNING OUTCOMES

A student has:

1. the ability to find the instruments and sources of law that constitute the international and EU tax law regimes, interpret these instruments and sources, and assess their authoritative value;
2. an analytical understanding of the concepts, principles and issues of international and EU tax law;
3. the ability to analyse the policy aims of states in the field of international tax law, taking into account the economic position of the state and its stage of development, and evaluate measures taken to achieve these policy aims;
4. the ability to formulate policy aims for states in different economic positions and at different stages of development, and suggest measures to achieve these policy aims;
5. an analytical understanding of the role of different actors in the field of international and EU tax law, and be able to critically evaluate their actions and initiatives in this field;
6. the ability to analyse emerging norms of global tax law and assess the extent to which those norms impose limits on the exercise of state sovereignty in the field of tax law;
7. the ability to synthesise issues from different sources of tax law in crossborder situations and address the resulting problems in a critical manner;
8. the ability to write argumentative texts, academic papers and professional legal opinions, defend a point of view in an adversarial setting, present and defend research findings, and participate actively in academic and professional legal debate in international and culturally heterogeneous settings.

APPENDIX 3: OVERVIEW OF THE CURRICULUM

A semester at Amsterdam Law is divided in three blocks: two blocks of 8 weeks and one block of four weeks. During the entire second semester, students write their Master Thesis International Tax Law (15 ECTS). The master thesis is undertaken in various overlapping blocks, which holds true for some of the other courses as well.

The curriculum of academic year 2019 – 2020.

Curriculum International Tax Law 2019-2020		
Semester 1		
Block 1	Block 2	Block 3
Foundation - Taxation in (Public) International Law and Taxation of Individuals (6 ECTS)	Tax Treaties – Interpretation, Administration and Conclusion (6 ECTS)	Tax Treaty Negotiations (3 ECTS) (continues in block 4 and 5)
Taxation of Business Profit and Companies (6 ECTS)	Foundation – EU Tax Law (6 ECTS)	
Semester 2		
Block 4	Block 5	Block 6
Advanced Issues of International Tax Law ⁹ (6 ECTS)	Two restricted-choice electives (3 ECTS each): - EU law – Advanced - Transfer pricing and cross-border allocation - Transparency, information and collection of taxes	International Tax Law Moot Court (3 ECTS)
VAT/GST (3 ECTS)		
Master Thesis International Tax Law (15 ECTS)		

APPENDIX 4: PROGRAMME OF THE SITE VISIT

DAY 1

Thursday 13 February 2020

16.00	16.30	Reception and introduction (incl. a short video)
16.30	18.00	Preparatory meeting of the panel

DAY 2

Friday 14 February 2020

09.00	09.30	Arrival of the panel Preparation and walk-in possibility for students and staff who preregistered to speak with the panel
09.30	10.15	Conversation with staff responsible for the content of the programme
10.15	10.30	Break (internal discussion by the panel)
10.30	11.15	Conversation with current students and alumni
11.15	11.45	Conversation with instructors and thesis supervisors
11.45	12.15	Conversation with the Examination Board and Assessment Committee
12.15	12.45	Lunch
12.45	13.15	Conversation with representatives from the work field
13.15	13.45	Break (internal discussion by the panel)
13.45	14.30	Final conversation with management
14.30	15.45	Break (panel prepares preliminary findings)
15.45	16.15	Communication of preliminary findings by the panel
16.15	16.45	Conversation on the future development of the programme



APPENDIX 5: THESES AND DOCUMENTS STUDIED BY THE PANEL

Prior to the site visit, the panel studied 15 theses of the master's programme International Tax Law. Information on the selected theses is available from QANU upon request.

During the site visit, the panel studied, among other things, the following documents (partly as hard copies, partly via the institute's electronic learning environment):

Reports

- Self-evaluation report and appendices
- Previous assessment report (TNO, 2015)
- Previous decision NVAO (2015)

Study materials: Books

- Brian Arnold, International Tax Primer
- Terra/Wattel, European Tax Law, Volume 1
- Materials on International, TP and EU tax law by International Tax Center Leiden, Volume A
- Materials on International, TP and EU tax law by International Tax Center Leiden, Volume B
- Materials on International, TP and EU tax law by International Tax Center Leiden, Volume C.1
- Materials on International, TP and EU tax law by International Tax Center Leiden, Volume C.2
- Research skills instruction for lawyers by School of Law, Utrecht university
- EU VAT Compass by IBFD
- Global Tax Treaty Commentaries - selected articles

Study materials: Exam questions and model answers

- Academic year 2018-2019 - EU Tax Law Foundation course - Exam questions and Model answers
- Academic year 2019-2020 - EU Tax Law Foundation course - Exam questions and Model answers
- Academic year 2017-2018 - VAT/GST course - Exam questions and Model answers
- Academic year 2018-2019 - VAT/GST course - Exam questions and Model answers
- Academic year 2018-2019 - Foundation - Taxation in (Public) International Law and Taxation of Individuals - Exam questions and Model answers
- Academic year 2019-2020 - Foundation - Taxation in (Public) International Law and Taxation of Individuals - Exam questions and Model answers
- Academic year 2018-2019 - Foundation - Foundation II Taxation of Business Profit and Companies - Exam questions and Model answers
- Academic year 2019-2020 - Foundation II Taxation of Business Profit and Companies - Exam questions and Model answers

Study materials: Moot court cases and other case studies

- Academic year 2018-2019 - Moot Court course - Moot Court Regulations
- Academic year 2018-2019 - Moot Court course - BRICS/Developing Countries Case Study
- Academic year 2018-2019 - Moot Court course - Developed Countries Case Study
- Academic year 2018-2019 - Moot Court course - EU Law Case Study
- Academic year 2019-2020 - Tax Treaties – Interpretation, Administration and Conclusion - Case Study on Triangular cases
- Academic year 2019-2020 - Foundation II Taxation of Business Profit and Companies - Case Study on Anti-Avoidance Measures
- Academic year 2019-2020 - Foundation II Taxation of Business Profit and Companies - Case Study on Articles 1&4, Articles 6&13 with Model answers



UvA Policy documents

- Vision on Teaching and Learning
- Assessment Policy Framework

Regulations

- Teaching and Examination Regulations 2019-2020
- Examination regulations 2019-2020

Annual reports

- Annual Report Programme Committee 2018-2019
- Annual Report Examination Board 2018-2019 (only available in Dutch)
- Annual Report 2018-2019 and Annual Plan 2020-2021 Graduate School of Law