

Examination Regulations

- Post-Master in International and European Tax Law
- Post-Master in Indirect Taxation
- Post-Master in EU Customs Law

Article 1. Application

These regulations apply to the Post-Master in International and European Tax Law, the Post-Master in Indirect Taxation and the Post-Master in EU Customs Law provided by EFS, Erasmus University Rotterdam ('EFS') of the Erasmus University Rotterdam ('EUR').

Definitions

- *Coordinator*: The person coordinating a Programme.
- *Participant*: The person registering to participate in an EFS Post-Master Programme.
- *EUR*: Erasmus University Rotterdam.
- *Examination Board*: The board determining whether a Participant is to be awarded a Certificate.
- *EFS*: Stichting Europese Fiscale Studies, a partnership between Fiscaal Economisch Instituut BV and the Tax Law department of the Erasmus School of Law (both part of the Erasmus University Rotterdam).
- *Programme Period*: The full, current Programme, including examinations.
- *Programmes*: The Post-Master in International and European Tax Law, the Post-Master in Indirect Taxation and the Post-Master in EU Customs Law; if only one of these Programmes is meant, the term is used in the singular.
- *Programme Management*: This comprises two people, being the chair and the secretary-treasurer of EFS.
- *Thesis*: The thesis to be written and orally defended as part of the Programme.
- *Examination*: The examination that completes the Programme.

Article 2. Admission to the Programme

Candidates wishing to be admitted to the Programme must be able to work and think at an appropriate and satisfactory level. This is to be demonstrated by:

- A successfully completed university degree in economics of taxation or tax law, or
- Proof of admission.

Proof of admission is granted after an oral interview with the Programme Management or a representative of the Programme Management. This interview, which may include a written test, may cover the candidate's professional experience, analytical abilities and knowledge of the basic principles of European tax law. If the result is positive, written proof of admission will be issued to confirm that the candidate is permitted to participate in the Programme.

Article 3. **Programme**

The contents of the Programme are determined annually by the EFS Board. The Programme is based primarily on tax aspects relating to the free movement of goods, persons, services and capital and the freedom of establishment, together with the regulations on state aid.

Article 4. **Exemptions**

No exemptions from any parts of the Programme are granted.

Article 5. **Compulsory Attendance**

Participants must attend at least 80% of all parts of the Programme. This means that a Participant may be present for a maximum of four mornings, afternoons or evenings. At a Participant's written request, the Examination Board may deviate from this requirement in exceptional circumstances.

Article 6. **Examination**

The Programme concludes with an examination. Only Participants who have complied with the compulsory attendance requirement may take part in this examination. The examination is conducted by the Examination Board. The examination comprises writing and defending a thesis.

- The thesis is written during the Programme and orally defended in the presence of the Examination Board.
- Both the written and oral parts must be completed satisfactorily. A Participant whose written submission is unsatisfactory is not permitted to participate in the oral defence.
- The written submission comprises a thesis individually written by the Participant on a subject chosen by the Participant and relating to European tax law or European tax economics. The thesis will comprise 10,000 words, with a margin of 10%.
- The oral submission involves defending the thesis in the presence of the Examination Board.

After completing the Examination, Participants are awarded a grade of satisfactory or unsatisfactory.

Article 7. **Examination Board**

The Examination Board, comprising three people, is responsible for conducting the examination. The chair of the Examination Board is a member of the EFS Board, the second member can be a member of the EFS Board or a lecturer affiliated to the Programme, and the third member is the Coordinator.

Article 8. **Certificate**

A Participant whose examination result is satisfactory is awarded a Certificate.

Article 9. **Resitting the Examination**

A Participant whose examination result is unsatisfactory may resit the examination.

The provisions of Articles 6 and 8 apply in the event of a resit. Only one resit is permitted.

If, in exceptional circumstances, a Participant is unable to write a thesis, the Examination Board may give permission for the thesis to be written at a later date. The examination referred to in Article 6 can then be taken. The period for writing such thesis may be extended by a maximum of one year. Conditions may be attached to any such extension.

Article 10. Objection and Appeal

An objection to an examination result may be submitted. Such objection must be submitted to the EFS Board in writing, with reasons being stated, within six weeks after the Participant has been notified of the examination result. The objection will be submitted to an Objections Committee, consisting of three people. The Objections Committee consists of the members of the EFS Board and a third person to be appointed by the Board and having an affinity with the substantive aspects of the Programme. A Participant submitting an objection may request a hearing. If no such request is submitted, the Objections Committee is not obliged to hear the Participant. The Objections Committee will announce its decision within six weeks after receiving the objection. Objections to or complaints about other aspects of the Programme may also be submitted in this way. A Participant may appeal against the decision taken on an objection within six weeks after the date of the decision. Such an appeal must be submitted to the Examination Appeals Board of the Erasmus University Rotterdam. The procedure set out in the examination regulations for the Faculty of Law's Tax Law programme is then applicable *mutatis mutandis*.

Article 11. Adoption and Amendments

These regulations can be amended only by the Programme Management.

Amendments are not made during a current Programme Period, except where this cannot reasonably be considered to damage Participants' interests.

Article 12. Effect

These regulations take effect on 1 July 2018.

This translation is provided for your convenience. In the event of any discrepancy between the Dutch original and English translation, the provisions of the Dutch original will prevail.

EFS, Erasmus University Rotterdam

Rotterdam, 1 July 2018