

Foreword

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Nine students of the Maastricht tax graduate tax programs LL.M in Tax Law, LL.M in International and European Tax Law and M.Sc in Fiscal Economics teamed up to form the first MCT PREMIUM Honours team (see picture on page 6). During the academic year 2013/2014 they completed a challenging excellence program that was focused on deepening their professional knowledge and skills to prepare them for the real-life working environment in tax. The program constituted for one part a series of professional skills seminars and workshops, and a personal development plan and coaching sessions from the general PREMIUM program offered by Maastricht University. For another part, the MCT PREMIUM Honours program was organized by the Maastricht Centre for Taxation. The team members attended three high-level tax seminars, the international Global Tax Policy conference, and they also completed professional papers and fully organized a successful one-day tax seminar on the Taxation of the Digital Economy.

This book includes the professional papers that the members of MCT PREMIUM Honours team 2013/2014 have written during the program. Each team member completed an individual professional tax paper. The topics of these individual papers cover a broad range of issues from international commercial tax to transfer pricing, and from VAT to the FTT and the application of the equality principle to the Dutch business succession rules. This wide spectrum of tax issues shows the candidates' broad professional orientation on taxation and their ability to translate the theory of law to its effects in real life. The team also wrote reports in subteams on the three tax seminars that they attended. Jointly, they wrote a professional conference report on the first Global Tax Policy Conference held at the Royal Academy of Sciences in Amsterdam on 6 March 2014. The results of their work show the broad scope and deep understanding of professional tax matters of these talented young tax experts.

On a personal note, it was a real pleasure to work closely with the MCT PREMIUM Honours team. Their motivation and hands-on approach to find pragmatic solutions when the "going got rough" is a reflection of the team's combined professional skills set.

Acknowledgements should be awarded to the faculty members that acted as supervisors for the individual professional papers. Also, I would like to thank Christine van Basten-Boddin for her support in setting up

the MCT PREMIUM Honours program and her guidance throughout the academic year. Last but not least, many thanks to the team for an inspiring year!