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Maastricht University

Certificate Getuigschrift

*On behalf of Maastricht University, the Faculty of Law hereby awards the degree of **Master of Laws in International and European Tax Law** to*

Namens de Universiteit Maastricht verleent de Faculteit der Rechtsgeleerdheid hierbij de graad van **Master of Laws in International and European Tax Law** aan

Olesea Cossa

born geboren

15 July 1985 15 juli 1985

in te

Grigoriopol

Maastricht, the Netherlands Nederland

30 September 2015 30 september 2015

*Chair of the Board of Examiners
of the Faculty*

*Voorzitter van de Examenscommissie
van de faculteit*

*Dean of Faculty
Decaan van de faculteit*

Certificado

En nombre de la Universidad de Maastricht la Facultad de Derecho otorga por la presente el grado de Master of Laws a la persona en cuestión.

El presente diploma está firmado por el Presidente del Tribunal Examinador de la Facultad y por el Decano de la Facultad. El presente certificado va acompañado de una lista de asignaturas del examen y de un Complemento de Diploma. Esta formación ha superado las pruebas a las que se somete toda formación nueva o está acreditada conforme a la Ley de Enseñanza Superior e Investigación Científica.*

Certificat

Au nom de l' Université de Maastricht, la Faculté de Droit accorde par la présente le grade de Master of Laws à la personne dont le nom figure sur ce document.

Le présent certificat a été signé par le Président de la Commission des Examens de la Faculté et le Doyen de la Faculté. Il est accompagné d'une liste des matières examinées et d'un complément de diplôme. La présente formation a passé avec succès l'épreuve nouvelle formation, ou est accréditée en vertu de la Loi sur l'Enseignement Supérieur et la Recherche Scientifique.*

Zertifikat

Im Namen der Universität Maastricht verleiht die Juristische Fakultät den akademischen Grad eines Master of Laws der angegebenen Person.

Diese Urkunde trägt die Unterschriften des Vorsitzenden der Prüfungskommission und des Dekans der Fakultät. Zu diesem Zeugnis gehört eine Liste der Prüfungsbestandteile und ein Diplom-Supplement. Dieser Studiengang hat die Prüfung „Neuer Studiengang“ erfolgreich durchlaufen oder ist nach dem Hochschulgesetz anerkannt.*

Diploma

Pro Universitate Mosae Trajectensis, Praeses Collegii Assessorum et Decanus Facultatis Iuridica hanc / hunc scholarem praesentant, ut admittatur ad honores Magistri in iure.

Hoc diploma enumeratio disciplinarum quas examen amplexum est concomitatur. Haec schola doctrinae scholarum novarum examine comprobata aut agnita est vi et auctoritate legis doctrinae superioris investigationisque scientificae.*

* *Wet op het Hoger Onderwijs en Wetenschappelijk Onderzoek*

List of Exam Subjects Lijst examenonderdelen

Appendix to the certificate according to which the Faculty of Law awards the degree of Master of Laws in International and European Tax Law to

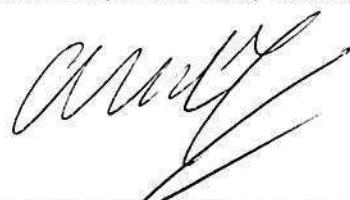
Behorende bij het getuigschrift volgens welke de Faculteit der Rechtsgeleerdheid de graad van Master of Laws in International and European Tax Law verleent aan

Name / Naam: Olesea Cossa
Date of birth / Geboortedatum: 15 July 1985 / 15 juli 1985
Place of birth / Geboorteplaats: GRIGORIOPOL

Master International and European Tax Law

	Grade	ECTS
Master International and European Tax Law compulsory courses		
International and European tax law	6,0	6.00
European Value Added Tax	8,0	6.00
Comparative Corporate Taxation	7,0	6.00
Cross-border taxation of human capital	8,0	6.00
International taxation of business income	8,0	6.00
International tax planning and transfer pricing	8,0	6.00
Global Tax Policy and Governance	8,0	6.00
Master internship International and European Tax Law		
Dutch Tax Administration Office in Heerlen	Pass	6.00
Master thesis International and European Tax Law		
Mobile Payments under European VAT Law	8,0	12.00
Earned credits / Behaalde studiepunten (ECTS)		60.00
Minimum credits programme / Minimum studiepunten opleiding (ECTS)		60.00

Maastricht, the Netherlands, 30 September 2015 / Nederland, 30 september 2015



Chair of the Board of Examiners of the faculty / Voorzitter van de Examencommissie van de faculteit

END OF LIST OF EXAM SUBJECTS

1 of 1

This list of Exam Subjects and a Diploma Supplement are annexes to a Degree Certificate. The degree programme has been validated as a new study programme or accredited in pursuance of the Dutch Higher Education and Research Act.

Deze lijst van examenonderdelen en een Diploma Supplement zijn onderdeel van een getuigschrift. Deze opleiding heeft de toets nieuwe opleiding met goed gevolg ondergaan, dan wel is geaccrediteerd overeenkomstig de Wet op het Hoger Onderwijs en Wetenschappelijk Onderzoek.

The Dutch grading system, used from elementary through university education is the 1 to 10 scale given in the following table, wherein 10 is the highest grade, 6 the minimum pass¹ and 1 the lowest grade.

10	excellent
9	very good
8	good
7	ample sufficient
6	sufficient
5	marginal fail
<5	clear fail

Educators uniformly comment on the great difficulty in obtaining 9s and 10s and the respectability of 6s. There is also agreement that an 8 represents a high level of achievement, while grades 6 and 7 generally account for the majority of passing grades awarded. Grades 1-3 are hardly ever used.

Het Nederlandse beoordelingssysteem wordt van de basisschool tot aan de universiteit gebruikt. Zoals weergegeven in onderstaande tabel, bestaat het systeem uit een schaal van 1 tot 10. Een 10 is het hoogste cijfer, een 6 is de laagste voldoende¹ en een 1 is het laagste cijfer.

10	uitstekend
9	zeer goed
8	goed
7	ruime voldoende
6	voldoende
5	net onvoldoende
<5	duidelijk onvoldoende

Docenten zijn het erover eens dat het erg moeilijk is om negens en tieners te krijgen, en dat een 6 een aanvaardbaar cijfer is. Zo zijn ze het er ook over eens dat een 8 al een hoog prestatieniveau aangeeft. De meeste voldoendes die gegeven worden, zijn een 6 of een 7. De cijfers van 1 tot 3 worden nauwelijks gebruikt.

¹In specific Bachelor and Master programmes a grading scheme with a minimum pass of 5,5 is applicable.

¹In bepaalde bachelor- en masteropleidingen is een 5,5 de laagste voldoende.

Diploma Supplement

This Diploma Supplement model was developed by the European Commission, Council of Europe and UNESCO/CEPES. The purpose of the supplement is to provide sufficient independent data to improve the international 'transparency' and fair academic and professional recognition of qualifications (diplomas, degrees, certificates etc.). It is designed to provide a description of the nature, level, context, content and status of the studies that were pursued and successfully completed by the individual named on the original qualification to which this supplement is appended. It should be free from any value judgements, equivalence statements or suggestions about recognition. Information in all eight sections should be provided. Where information is not provided, an explanation should give the reason why.

1. Information identifying the holder of the qualification

- 1.1 *Family name(s):* Cossa
- 1.2 *Given name(s):* Olesea
- 1.3 *Date of birth (day/month/year):* 15 July 1985
- 1.4 *Student identification number:* 6096733

2. Information identifying the qualification and its originating institution

- 2.1 *Name of the qualification and (if applicable) title conferred:* Master of Laws in International and European Tax Law.
- 2.2 *Main field(s) of study for the qualification:* International and European Tax Law.
- 2.3 *Name and status of the awarding institution:* Universiteit Maastricht (Maastricht University); public research university, state recognized.
- 2.4 *Name and status of institution administering studies:* Universiteit Maastricht (Maastricht University); public research university, state recognized.
- 2.5 *Language(s) of instruction:* English.

3. Information on the level of the qualification

- 3.1 *Level of qualification:* Second cycle National Qualifications Framework for Higher Education, Level 7 EQF for LLL.
- 3.2 *Official length of programme:* One year; 60 ECTS credits.
- 3.3 *Access requirements:* Bachelor Degree in Tax Law (university), Dutch Law and European Law School, Bachelor of Fiscal Economics (university). Diploma Federatie Belasting Academie (federated Tax Academy, 6-year programme) and Master Federatie Belasting Academie are directly admissible. For other university Bachelor Degrees an admission exam in Tax Law Higher Professional Education is required. Proof of proficiency in English is required if the Bachelors Programme was not in English. Accepted as proof of English proficiency is a TOEFL test with a score of at least 575 (written version), 233 (computer-based version) or 90 (internet-based version) or an IELTS-certificate with a minimum score of 6.5.



4. Information on the contents and results gained

4.1 *Mode of study:* Full-time.

4.2 *Programme requirements:* As stated in the applicable Examination Rules of the Faculty of Law.

Graduates of the Master in International and European Tax Law possess the necessary knowledge, understanding and skills in the field of International and European Tax Law that will enable them to exercise legal professions independently at academic level, such as that of an academic researcher.

4.3 *Programme details (e.g. modules or units studies), and the individual grades/marks/credits obtained:* Relevant information regarding modules and grades obtained is provided in the attached List of Exam Subjects.

4.4 *Grading scheme and, if available, grade distribution guidance:*

The ECTS grading table is a standard table form which provides the statistical distribution of the grades within the following degree programme(s): Master of Laws in International and European Tax Law.

The ECTS grading table is based on the total number of grades awarded in the degree programme(s) concerned during the academic years indicated below the table. The ECTS grading table allows for simple, transparent interpretation and conversion of grades from one academic system to another.

Grade	Percentage
10	1%
9,5	0%
9	10%
8,5	2%
8	36%
7,5	4%
7	28%
6,5	1%
6	18%
Total %	100%

ECTS Grading Table: Grades awarded in academic years 2013 and 2014

The Dutch grading system, used from elementary through university education is the 1 to 10 scale given in the following table, wherein 10 is the highest grade, 6 the minimum pass and 1 the lowest grade.

- 10 excellent
- 9 very good
- 8 good
- 7 ample sufficient
- 6 sufficient
- 5 marginal fail
- <5 clear fail

Educators uniformly comment on the great difficulty in obtaining 9s and 10s and the respectability of 6s. There is also agreement that an 8 represents a high level of achievement, while grades 6 and 7 generally account for the majority of passing grades awarded. Examinations will be awarded an assessment of pass/fail or grades. Written essays, including the master's thesis, shall be assessed in half grades.

4.5 *Overall classification of the qualification:* Graduated.

5. Information on the function of the qualification

5.1 *Access to further study:* Master's degree programmes may entitle access to third cycle studies (PhD programmes).

5.2 *Professional status (if applicable):* A graduate 'Master' in International and European Tax Law is equipped with the right mix of theoretical and practical knowledge necessary for dealing with International and European Tax Law issues. The exposure of current issues and future trends and developments has provided the graduate with an instinctive ability to tackle all manners of International and European tax related problems.

Whether a Master of Laws degree is recognised by the professional accrediting bodies of the Dutch Bar and the Judiciary (civiel effect) depends upon the combination of courses chosen. Not all master programmes attract points for the purposes of professional accreditation. The attached List of Exam Subjects clearly indicates whether or not the programme followed qualifies for civiel effect.

6. Additional information

6.1 **Additional information:** The degree programme was accredited by the Accreditation Organisation of the Netherlands and Flanders (Nederlands-Vlaamse Accreditatie Organisatie, NVAO) on 7 March 2012.

6.2 **Further information sources:**

Maastricht University
Faculty of Law
P.O. Box 616
6200 MD Maastricht
The Netherlands
www.maastrichtuniversity.nl/web/Faculteiten/FdR.htm

Netherlands organisation for international cooperation in higher education (NUFFIC)
P.O. Box 29777
2502 LT The Hague
The Netherlands
www.nuffic.nl

Accreditation Organisation of the Netherlands and Flanders
P.O. Box 85498
2508 CD The Hague
The Netherlands
www.nvao.net

7. Certification of the supplement

7.1 **Date:** 30 September 2015

7.2 **Signature and name:** Dr. A.M.L. Jansen LL.M.



7.3 **Capacity:** Chair of the Board of Examiners of the Faculty of Law.

7.4 **Official stamp or seal:** Issued under the responsibility of the Board of Examiners.



8. Information on the Education System in the Netherlands

Higher education in the Netherlands is organised around a three-cycle degree system, consisting of bachelor's, master's and PhD degrees. Two types of higher education programmes are offered: research-oriented degree programmes offered primarily by research universities, and professional higher education programmes offered primarily by universities of applied sciences.

Primary and secondary education

Access to higher education

Children are allowed to begin school at the age of four, but are not legally required to do so until the age of five. Primary education lasts eight years (of which seven are compulsory). During their last year, pupils are advised on the type of secondary education they should pursue. Secondary education, which begins at the age of twelve and is compulsory until the age of sixteen, is offered in various forms and at different levels. VMBO programmes (four years) combine general and vocational education and prepare pupils to go on to senior secondary vocational education and training (*MBO*), lasting one to four years. There are two types of general education that grant admission to higher education: *HAVO* (five years) and *VWO* (six years). Pupils are enrolled according to their ability. The last two years of *HAVO* and the last three years of *VWO* are referred to as the 'second phase' (*tweede fase*), or upper secondary education. During these years, pupils focus on one of four subject clusters (*profielen*), each of which emphasises a certain field of study in addition to satisfying the general education requirements. Each cluster is designed to prepare pupils for study at the tertiary level. A pupil enrolled at a *VWO* or *HAVO* school can choose from the following subject clusters:

- 1) Science and Technology (*Natuur en Techniek*)
- 2) Science and Health (*Natuur en Gezondheid*)
- 3) Economics and Society (*Economie en Maatschappij*)
- 4) Culture and Society (*Cultuur en Maatschappij*)

Only the six-year *VWO* diploma grants access to bachelor's programmes at research universities; the *HAVO* diploma and the highest level of *MBO* grant access to bachelor's programmes at universities of applied sciences.

Higher education

Higher education in the Netherlands is offered at two types of institutions: research universities and universities of applied sciences. Research universities include general universities, universities specialising in engineering and agriculture, and the Open University. Universities of applied sciences include general institutions as well as institutions specialising in a specific field such as agriculture, fine and performing arts or teacher training. Whereas research universities are primarily responsible for offering research-oriented programmes, universities of applied sciences are primarily responsible for offering programmes of higher professional education, which prepare students for specific professions. These tend to be more practice oriented than programmes offered by research universities.

In this binary, three-cycle system, bachelor's, master's and PhD degrees are awarded. Short-cycle higher education leading to the associate degree is offered by universities of applied sciences. Degree programmes and periods of study are quantified in terms of the ECTS credit system. The focus of degree programmes determines both the number of credits required to complete the programme and the degree which is awarded. A research-oriented bachelor's programme requires the completion of 180 credits (three years) and graduates obtain the degree Bachelor of Arts or Bachelor of Science (BA/BSc), depending on the discipline. A bachelor's degree awarded in the applied arts and sciences requires 240 credits (four years), and graduates obtain a degree indicating the field of study (for example, Bachelor of Engineering, B Eng, or Bachelor of Nursing, B Nursing). An associate degree in the applied arts and sciences requires 120 credits (two years), and students who complete the two-year programme can continue studying for a bachelor's degree in the applied arts and sciences.



A research-oriented master's programme requires the completion of 60, 90 or 120 credits (one, one-and-a-half or two years). In engineering, agriculture, and mathematics and the natural sciences, 120 credits are always required. Graduates obtain a Master of Arts or Master of Science (MA/MSc). A master's degree awarded in the applied arts and sciences requires the completion of 60 to 120 credits and graduates obtain a degree indicating the field of study (for example, Master of Architecture, M Arch).

The third cycle of higher education, leading to a PhD, is offered only by research universities. The major requirement is completion of a dissertation based on original research that is publicly defended. All research universities award the PhD. In addition to doctorate programmes, the three engineering universities offer technological designer programmes consisting of advanced study and a personal design assignment in a number of engineering fields. The technical designer programme requires two years of study to complete and graduates obtain the degree Professional Doctorate in Engineering (PDEng). The training of medical specialists is the responsibility of the professional group in an organisational setting at a university hospital.

Requirements for access to higher education

For access to research-oriented bachelor's programmes, students are required to have a *VWO* diploma or to have completed the first year (60 credits) of a bachelor's programme at a university of applied sciences. The minimum access requirement to universities of applied sciences is either a *HAVO* diploma or a diploma of secondary vocational education (*MBO*), provided certain conditions are met. The *VWO* diploma also grants access to universities of applied sciences. For access to both types of higher education, pupils are required to have completed at least one of the subject clusters that fulfil the requirements for the higher education programme in question. A *quota*, or *numerus fixus*, applies for access to certain programmes, primarily in the medical sciences, and places are allocated mainly using a weighted lottery. Potential students older than 21 years who do not possess one of the qualifications mentioned above can qualify for access to higher education on the basis of an entrance examination and assessment (recognition of prior learning). For access to certain programmes, particularly those in the fine arts, students have to demonstrate the required artistic abilities. The only access requirement for the Open University is that applicants be at least eighteen years of age.

For access to all master's programmes, a bachelor's degree in one or more specific disciplines is required, in some cases in combination with other requirements. Graduates with a bachelor's degree in the applied arts and sciences usually have to fulfil additional requirements for access to a research-oriented master's programme.

Credit system and grading

A student's workload is measured in ECTS credits. According to Dutch law, one credit represents 28 hours of work and 60 credits represents one year of full-time study. The grading system used in the Netherlands is on a scale from 1 (very poor) to 10 (outstanding). The lowest passing grade is 6; 9s are seldom given and 10s are extremely rare¹. Grades 1-3 are hardly ever used. The academic year is 42 weeks long.

Quality assurance and accreditation

A guaranteed standard of higher education, and alignment with the Qualifications Framework for the European Higher Education Area, is maintained through a system of legal regulation and quality assurance, in the form of accreditation. The Ministry of Education, Culture and Science is responsible for legislation pertaining to education. The agriculture and public health ministries play an important role in monitoring the content of study programmes in their respective fields.

¹ In specific Bachelor's and Master's programmes a grading scheme with a minimum pass of 5.5 is applicable

Quality assurance is carried out through a system of accreditation, administered by the Accreditation Organisation of the Netherlands and Flanders (*NVAO*). According to the Dutch Higher Education Act, all degree programmes offered by research universities and universities of applied sciences must be evaluated according to established criteria. Programmes that meet the criteria are accredited: i.e. recognised for a period of six years. Only accredited programmes are eligible for government funding: students receive financial aid and graduate with a recognised degree only when enrolled in, and after having completed, an accredited degree programme. All accredited programmes are listed in the Central Register of Higher Education Study Programmes (*CROHO*).

Since January 2011, the Netherlands has a new accreditation system. The process described above still applies, but beginning in 2011, higher education institutions can request the *NVAO* to conduct an 'institutional quality assessment' to determine the extent to which the institution is capable of guaranteeing the quality of the programmes it offers. Programmes offered by institutions that receive a positive evaluation still have to be accredited, but the accreditation procedure takes less time and is not as extensive.

Besides the accreditation of degree programmes, the Netherlands has a system by which the Ministry of Education, Culture and Science recognizes higher education institutions by conferring on them the status of either 'funded' or 'approved'. "Funded" indicates that the institution is fully financed by the government. "Approved" indicates that the institution does not receive funds from the government and has to rely on its own sources of funding. Whether a degree programme is offered by a 'funded' or an 'approved' institution, it must be accredited and registered in *CROHO* to be considered recognized.

N.B. If a bachelor's or master's degree programme is not registered in the *CROHO*, the quality is not assured by the Dutch quality assurance system. The quality may however be assured by another system.

National Qualifications Frameworks

An important outcome of the Bologna Process is the development of a Framework for Qualifications of the European Higher Education Area. This overarching framework provides a general and common structure for qualifications awarded in three cycles of higher education in countries signatory to the Bologna Declaration, and offers recommendations and guidelines for the development of mutually understandable qualifications frameworks at national level.

The Netherlands was one of the first countries in the European Higher Education Area to complete this national qualifications framework, which was subsequently evaluated by the Verification Committee and found to be compatible with the Framework for Qualifications of the European Higher Education Area (QF-EHEA). The National Qualifications Framework of the Netherlands describes in detail the learning outcomes associated with three levels of higher education qualifications, in terms that are internationally compatible. The responsibility for overseeing the framework and updating it when necessary has been allocated to the *NVAO*. Further information on the framework can be obtained on the *NVAO* website: www.nvao.net/nqf-nl.

In addition to the QF-EHEA, the European Union also has an overarching European Qualifications Framework for Lifelong Learning (EQF-LLL). The EQF-LLL consists of eight levels and includes qualifications awarded in general and vocational secondary education, as well as in higher education. The Netherlands is currently in the final stages of developing its National Qualifications Framework based on the EQF-LLL.



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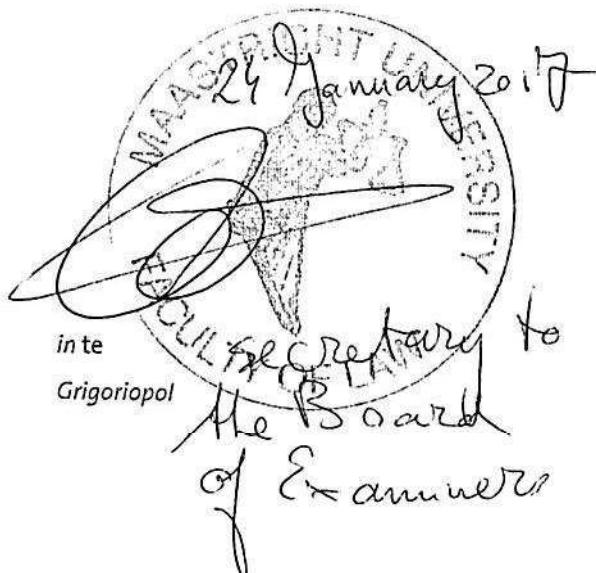
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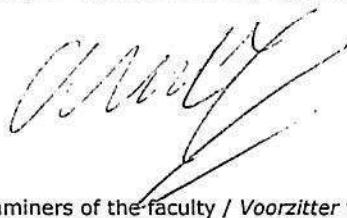
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Name / Naam: Olesea Cossa
Date of birth / Geboortedatum: 15 July 1985 / 15 juli 1985
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Maastricht, the Netherlands, 30 September 2015 / Nederland, 30 september 2015



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