

Addendum to Chapter XVI SBE Bachelor’s study programmes, article 16.8 in the SBE BSc EER 2023-2024 and the Transitional Regulations for BSc Fiscal Economics, Appendix I article 8 in the SBE BSc EER 2023-2024

This addendum contains:

1. a change to the curriculum of the Bachelor’s study programme Fiscal Economics (BSc FE) as from academic year 2023-2024 and the corresponding new transitional regulations for students who started their BSc FE in academic year 2021-2022 or 2022-2023; and
2. a change to the transitional regulations for students who started BSc FE in academic year 2020-2021 and earlier.

Article 1 Chapter XVI, article 16.8: Final Bachelor’s exam of the Bachelor of Science in Fiscal Economics (FE)

Article 1.1 Applicability

1. Article 1.2 of this addendum replaces paragraph 4, paragraph 5 and paragraph 7 of article 16.8 in the SBE BSc EER 2023-2024.
2. Article 1.2 of this addendum is applicable to students who start in September 2023 in the first or second year of the Bachelor’s study programme Fiscal Economics.
3. The transitional regulations in Article 1.3 of this addendum are applicable to students start in September 2023 in the third year of the Bachelor’s study programme Fiscal Economics.

Article 1.2 Final Bachelor’s exam of the Bachelor of Science in Fiscal Economics (FE)

1. For all students starting in September 2023 in the first or second year of the Bachelor’s study programme Fiscal Economics, the courses Belastingrecht for Particulieren (TAX3011) and Belastingrecht for Ondernemingen (TAX3010) in year 2 and the course Algemeen and Formeel Belastingrecht (TAX3012) in year 3 in SBE BSc EER 2023-2024 will be replaced as indicated in this article.
2. Replacing paragraph 4 of Article 16.8 in the SBE BSc EER 2023-2024, the third and fourth semester of BSc FE comprises eight (8) compulsory courses of 6.5 ECTS credits per course, one (1) compulsory skills training of 4.0 ECTS credits, and one (1) elective skills training.
3. Replacing paragraph 5 of Article 16.8 in the SBE BSc EER 2023-2024, the fifth and sixth semester of BSc FE comprises four (4) compulsory courses of 6.5 ECTS credits per course, one (1) Bachelor’s thesis of 8.0 ECTS credits, and four (4) elective courses of 6.5 ECTS credits per course or a study abroad period of 26.0 ECTS credits.
4. Replacing paragraph 7 of Article 16.8 in the SBE BSc EER 2023-2024, the outline concerns the Bachelor’s study programme **Fiscal Economics (FE)** starting in 2023-2024 including the first-year Bachelor’s exam:

Year 1	Semester 1	1	Introduction to Fiscal Economics (EBC1040)	Quantitative Methods I (EBC1007)	Philosophy of Science (EBS1001)
		2	Microeconomics (EBC1011)	Accounting and Financial Reporting (EBC1039)	
		3			
	Semester 2	4	Macroeconomics (EBC1019)	Quantitative Methods II (EBC1035)	
		5	Finance (EBC1027)	Privaatrecht I (EBC1050)	

		6	Economy Game (EBS1007)
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Year 2	Semester 3	1	Belastingrecht voor Particulieren I (TAX2018)	Accounting for Managerial Decision Making (EBC2164)
		2	Belastingrecht voor Particulieren II (TAX3014)	Financial Markets (EBC2006)
		3	Quantitative Methods III (EBS2001)	
	Semester 4	4	Belastingrecht voor Ondernemingen I (TAX3016)	Public Finance (EBC2127)
		5	(Internationaal) Belastingrecht voor Ondernemingen II (TAX3017)	Ethics, Organisations and Society (EBC2081)
		6	Elective skill	

Year 3 (option 1a)	Semester 5	1	Formeel Belastingrecht (TAX2016)	Privaatrecht II (EBC2192)	Bachelor's thesis
		2	Kostprijsverhogende Belastingen (TAX3015)	Design of Tax Systems (EBC2017)	
		3			
	Semester 6	4	Elective	Elective	
		5	Elective	Elective	
		6			

Year 3 (option 1b)	Semester 5	1	Formeel Belastingrecht (TAX2016)	Privaatrecht II (EBC2192)	Bachelor's thesis
		2	Kostprijsverhogende Belastingen (TAX3015)	Design of Tax Systems (EBC2017)	
		3			
	Semester 6	4			Study Abroad
		5			
		6			

Year 3	Se	1	Formeel Belastingrecht (TAX2016)	Privaatrecht II (EBC2192)	
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Semester 6	2	Kostprijsverhogende Belastingen (TAX3015)	Design of Tax Systems (EBC2017)	Bachelor's thesis
	3			
	4	Elective	Elective	
	5	Elective	Elective	
	6			

Article 1.3 Transitional regulations for students who start in the third year of BSc FE in September 2023

1. These transitional regulations are applicable for students who start in the third year of BSc FE in September 2023.
2. Students who have successfully completed Belastingrecht voor Ondernemingen (TAX3010) prior to September 2023, have to successfully complete the following outline for the third year of the Bachelor's study programme Fiscal Economics in 2023-2024:

Year 3	1	Formeel Belastingrecht (TAX2016)	Privaatrecht II (EBC2192)	Bachelor's thesis either in Semester 5 or Semester 6
	2	Elective	Design of Tax Systems (EBC2017)	
	3			
	4	Four (4) electives or a Study Abroad requirement. Please note that the Study Abroad requirement is not possible in combination with the Bachelor's thesis in Semester 6		Bachelor's thesis either in Semester 5 or Semester 6
	5			
	6			

3. Students who did not successfully complete Belastingrecht voor Particulieren (TAX3011) prior to September 2023 will have the options as per table 1.1 below to do an examination only for, or replace, Belastingrecht voor Particulieren (TAX3011). These students also have to successfully complete the outline for the third year of the BSc FE as depicted in paragraph 2 of this article.
4. Students who did not successfully complete Belastingrecht voor Ondernemingen (TAX3010) prior to September 2023 will have the options as per table 1.1 below to do an examination only for, or replace, Belastingrecht voor Ondernemingen (TAX3010). Students who opt to replace Belastingrecht voor Ondernemingen (TAX3010) as per table 1.1, will follow Kostprijsverhogende Belastingen (TAX3015) instead of the elective in period 2 indicated in the outline in paragraph 2 of this article.

Table 1.1: Examination only option, repeat education and replacement courses

Original Courses academic year 22-23		Examination only option academic year 23-24	Repeat education in academic year 23-24 and replacement courses thereafter	
Belastingrecht voor Particulieren (TAX3011)	Y2, P1 & P2	Belastingrecht voor Particulieren (TAX3011)	Belastingrecht voor Particulieren I (TAX2018)	Y2, P1
			Belastingrecht voor Particulieren II (TAX3014)	Y2, P2
Belastingrecht voor Ondernemingen (TAX3010)	Y2, P4 & P5	Belastingrecht voor Ondernemingen (TAX3010)	Belastingrecht voor Ondernemingen I (TAX3016)	Y2, P4
			(Internationaal) Belastingrecht voor Ondernemingen II (TAX3017)	Y2, P5
			Kostprijsverhogende Belastingen (TAX3015)*	Y3, P2

*This course replaces the elective in period 2 as indicated in the outline of paragraph 2 of this article.

Article 2 Appendix I, article 8: Transitional regulations on BSc EER 2020-2021 – Chapter XVI; Final Bachelor’s exam

Article 2.1 Applicability

1. The transitional regulations of article 2 in this addendum will replace the transitional regulations as referred to in paragraph 2 of article 16.8 in the SBE BSc EER 2023-2024 and included in Appendix I of the SBE BSc EER 2023-2024.
2. Article 2.2 of this addendum is applicable to students who started BSc Fiscal Economics in or prior to September 2019 and replaces article 8.1 of Appendix I in the SBE BSc EER 2023-2024.
3. Article 2.3 of this addendum is applicable to students who started BSc Fiscal Economics in September 2020 and replaces article 8.2 of Appendix I in the SBE BSc EER 2023-2024.
4. Article 2.4 of this addendum replaces article 8.3 of Appendix I in the SBE BSc EER 2023-2024.

Article 2.2 Students who started BSc Fiscal Economics in or prior to September 2019

1. If the student started the Bachelor’s study programme Fiscal Economics in or prior to September 2019 and did not successfully complete one or more courses before September 2023, then the replacement courses are offered in academic year 2023-2024 (please refer to table 2.1 below).
2. Students who have not successfully completed both Vennootschapsbelasting (TAX3005) and Nederlands Internationaal Belastingrecht (TAX3008) before September 2023 will have to replace these courses with (Internationaal) Belastingrecht voor Ondernemingen II and an elective chosen from the list of electives provided in the Study Programme Outline.
3. As from academic year 2024-2025 the students are required to fulfil all exam requirements of the new curriculum concerned, where table 2.1 can be used in reverse to show which replacement courses correspond to prior courses.

Table 2.1: original courses, replacement courses and period changes.

Original courses prior to AY2021-2022	Original period	New replacement course in AY2023-2024 and beyond	New period
Structuur Loon- en Inkomstenbelasting (EBC2129)	Prior to AY19-20	Replace with the combination of Belastingrecht voor Particulieren I	Y2, P1 & P2

	Y2, P5	(TAX2018) and Belastingrecht voor Particulieren II (TAX3014)	
Privaatrecht (EBC2128)	Y2, P1	Privaatrecht I (EBC1050)	Y1, P5
Inleiding Ondernemings- en Faillissementsrecht (PRI3002)	Y3, P1	Privaatrecht II (EBC2192)	Y3, P1
Belastingrecht voor Particulieren I (EBC1041)	Y1, P5	Belastingrecht voor Particulieren I (TAX2018)	Y2, P1
Belastingrecht voor Particulieren II (EBC2168)	Y2, P5	Belastingrecht voor Particulieren II (TAX3014)	Y2, P2
Winst uit Onderneming (TAX3004)	Y2, P2	Belastingrecht voor Ondernemingen I (TAX3016)	Y2, P4
Vennootschapsbelasting (TAX3005)*	Y2, P4	(Internationaal) Belastingrecht voor Ondernemingen II (TAX3017)	Y2, P5
Nederlands Internationaal Belastingrecht (TAX3008)*	Y2, P5	(Internationaal) Belastingrecht voor Ondernemingen II (TAX3017)	Y2, P5
Hoofdzaken Formeel Belastingrecht (TAX2001)	Y3, P1	Formeel Belastingrecht (TAX2016)	Y3, P1
Kostprijsverhogende Belastingen (TAX3003)	Y3, P2	Kostprijsverhogende Belastingen (TAX3015)	Y3, P2

*Paragraph 2 of article 2.2 applies if students have not successfully completed both these courses.

Article 2.3 Students who started BSc Fiscal Economics in September 2020

1. If the student started the Bachelor's study programme Fiscal Economics in September 2020 and did not successfully complete one or more courses before September 2023, then the replacement courses are offered in academic year 2023-2024 (please refer to table 2.2 below).
2. As from academic year 2024-2025 the students are required to fulfil all exam requirements of the new curriculum concerned, where table 2.2 can be used in reverse to show which replacement courses correspond to prior courses.

Table 2.2: original courses, replacement courses and period changes.

Transitional courses in AY 21-22 offered to students who started in September 2020	Original period	New replacement course in AY2023-2024 and beyond	New period
Privaatrecht (EBC2128)	Y2, P1	Privaatrecht I (EBC1050)	Y1, P5
Belastingrecht voor Ondernemingen (TAX3010)	Y2, P4 & P5	Belastingrecht voor Ondernemingen I (TAX3016)	Y2, P4
		(Internationaal) Belastingrecht voor Ondernemingen II (TAX3017)	Y2, P5
		Kostprijsverhogende Belastingen (TAX3015)	Y3, P2
Algemeen en Formeel Belastingrecht (TAX3012)	Y3, P1 & P2	Formeel Belastingrecht (TAX2016)	Y3, P1

Article 2.4 Grade Point Average (GPA)

1. Students who have passed replacement courses (as indicated in table 2.1 and table 2.2 of Article 2 in this addendum) can submit a request online via AskSBE to exclude the grade obtained in the original courses from the computation of the GPA.
2. For a (Summa) Cum Laude distinction any resit examinations, fails and/or 'no grade' (NG) results of original courses will still count in the decision of the Board of Examiners.