

Art. 1 : Modes of assessment

The European Tax College shall apply the following examination techniques for assessment of students:

- a. For the foundation courses: a formal written or oral examination.
- b. For the special subject courses: on the basis of a written essay and its oral presentation.

Art. 2 : Examination periods and dates

- a. Examinations for the foundation courses shall take place before the start of the special subject courses.
- b. The oral presentation of the essay for the special subject courses shall take place on the last two days of the course. The written text of the essay shall be submitted within two weeks after the oral presentation of the text.
- c. The master's paper shall be submitted by a date in August, to be set by the Board of the ETC, for graduation in September.

Art. 3. : Disclosure of examination results

- a. For the foundation courses the examination results shall be sent to the students within two weeks after the examination.
- b. For the other courses the examination result shall be sent to the students within one month after finishing the course or after submitting the final text of the essay as the case may be.

Art. 4 : Re-examination

Except for the master's paper each student shall be entitled to a re-examination for the courses in which he/she failed.

- a. For the foundation courses, re-examination shall take place before the start of the second special subject course.
- b. For the special subject courses re-examination shall take place in written form within one month after sending notice of failure.
- c. Re-examination of the last special subject course shall take place before June 15.
- d. A student shall only be entitled to one re-examination of the same course during the same academic year.

Art. 5 : Timing of examination

The examination schedule, if any, shall be established by the administrative secretary of the European Tax College. All examiners shall inform the administrative secretary at which time they are available for examination, during the periods set forth in these regulations. Each examiner shall be obliged to allot more than sufficient time to organise the examinations.

Art. 6 : The examination commission

- a. The examination commission appointed by the chancellors of the KU Leuven and the KU Tilburg shall consist of a chairperson, a secretary and all examiners as provided in art. 7 At the last deliberation of the academic year the examination commission shall elect a chairperson and a secretary for the next academic year.
- b. The foundation courses and the master's paper shall be graded by the professor(s) teaching the course or supervising the paper and auditing its defence.
- c. The special subject courses shall be graded by the course leader(s) and the tutor(s) if any.
- d. The over-all result of the student shall be decided by an examination commission consisting of the two directors of the European Tax College, all the tutors and all the course leaders.

Art. 7 : The examination

- a. Each professor or course leader informs the students at the beginning of the course on the objectives and the substantive contents of the course and the way in which the assessment shall be made.
- b. Professors and students shall strictly follow the examination schedule as it has been established by the administrative secretary. Examinations can be rescheduled only for very serious reasons. The Chair of the examination commission shall make all decisions for a new examination schedule.
- c. Except in case of "force majeure" to be decided by the Chair of the examination commission, all examinations shall be held on campus in university buildings.

Art. 8 : Obligation to take part in the examination

- a. All full- and part-time students of the European Tax College enrolled for a degree shall be obliged to take part in the examinations as scheduled.
- b. A student who does not show up for an examination shall notify immediately the professor concerned and the Chair. The latter informs the other members of the examination commission within two days.
- c. Failure to take part in an examination that has been duly scheduled, without serious motive, shall be the equivalent of failure to pass the examination.

Art. 9 : Deliberation for single courses

- a. The results for single courses shall be decided either by the professor(s) teaching the course, or by the course leader and the tutor(s), if any.
- b. The professor and the course leader(s) shall communicate the scores for their course to the administrative secretary, who shall communicate them to the students as provided in art. 3

Art. 10: Deliberation of the over-all result

- a. All examination results shall be communicated to the administrative secretary at least two working days before the final deliberation of the over-all results.
- b. The members of the examination commission shall take part in the deliberation and sign a list of attendance. A member not being able to attend shall inform the Chair a.s.a.p., stating the reason(s) for his absence, and, if possible, indicating where he can be reached by telephone, fax or e-mail during the deliberation. Deliberation can also be held by telephone conference call and individual members can be consulted by telephone and e-mail during the deliberation.
- c. Decisions of the examination commission are taken by simple majority vote, at least half of the members of the commission being present.
- d. All members of the deliberation commission and all other persons present shall be obliged to keep secret all deliberations and all votes taken.
- e. The examination commission acts collectively. All members present are entitled to participate in deliberations and are entitled to vote. Each member of the examination commission shall have only one vote.
- f. The over-all result of the examinations shall be determined for each student by simple majority vote. This simple majority shall be presumed for each over-all result that is proposed by the Chair and not challenged by one of the members of the examination commission. Each member shall be entitled to request a secret vote.
- g. Invalid votes and abstentions shall not be taken into account for any vote. In case of an equal number of votes, the result most favourable to the student shall be the commission's decision.
- h. Students shall be available during the deliberations of the examination commission .
- i. The examination commission shall be in session between September 1 and September 25.

Art. 11: Criteria for the over-all results

- a. In order to obtain a degree a student shall obtain a score of at least 50% in each individual special subject course and in the master's paper and an over-all average score of at least 50% in all foundation courses.

- b. In case a student has obtained an over-all result of at least pass, his exact examination result shall be based on his cumulative average in all examinations, taking into account that:
 - Foundation courses are given a weight of 20 points each
 - Special subject courses are given a weight of 40 points each
 - The moot court is given a weight of 40 points
 - The master's paper is given a weight of 80 points
- c. The over-all result shall be based on the following over-all average criteria:
 - Summa cum laude: up from 90%
 - Magna cum laude: up from 80%
 - Cum laude: up from 70%
 - Cum fructu: up from 60%
 - Satisfecit: up from 50% (pass)
- d. In order to determine the over-all result the examination commission has the discretionary power to take into account all factual circumstances and to adjust the criteria in marginal cases.
- e. For part-time students the examination commission shall decide after completion of each part, whether the student shall be admitted to the next part of the degree programme.
- f. A student who, without serious motive, fails to show up for an examination as scheduled, shall be deemed to have failed the examination.
- g. A student who fails to pass examinations and as a consequence shall not be awarded the master's degree, may nevertheless obtain a certificate for each individual examination in which he has been successful.

Art. 12: Readmission

- a. A student who failed to obtain a degree, except for the case of refusal of admission, temporary dismissal and exclusion (*consilium abeundi*), may be readmitted for the next academic year.
- b. In case of readmission after failure the student shall read and be re-examined in all the courses in which he failed during his prior study. He shall be entitled to keep his prior scores of the courses in which he passed, unless he elects a new and full enrolment, in which case he shall present all courses for re-examination.

Art. 13: Mediation

Any problem or conflict during the examinations between a student and an examiner shall be resolved through mediation by the Chair of the examination commission.

Art. 14: Irregularities and fraud

- a. Each examiner shall a.s.a.p. inform the Chair of the examination commission of any irregularity or fraud committed during or at the occasion of the examination.
- b. The examination commission in charge of the over-all result supplemented by the professor(s) of the examination commission for the single course shall deliberate on the irregularity or fraud and take a decision, after having heard a full report of the examiner(s) concerned and after having heard the student(s) involved.
- c. The examination commission can take any of the following decisions:
 - dismiss the case
 - make any remarks or warning necessary to the student(s) or the examiner(s), which it deems appropriate
 - decide that the student fails to pass the examination.
- d. If the examination commission finds that the irregularity or fraud has been committed with premeditation, the commission can in addition take any of the following decisions:
 - the student shall not be admitted to the degree and/or
 - propose disciplinary sanctions to the co-ordinator of student affairs.

Art. 15: Minutes of the deliberation

- a. The minutes of the deliberation established and signed by the Chair and the secretary of the examination commission shall contain the list of attendance of all persons present at the deliberation and shall record for each individual student the decision for the over-all result as well as any incident that has occurred and any procedure that has been followed.
- b. The minutes shall contain in annex either the individual scores for each course of each student, or the

reference to the electronic database containing such scores.

- c. The minutes shall also contain, as the case may be, the motivation on any decision on examination scores of individual examinations, or over-all results, or on any irregularity or fraud.
- d. Upon request the Chair or the secretary of the examination commission shall disclose to the student, who has a legitimate interest, that part of the minutes that specifically relates to the student making the request.

Art. 16: Communication of decisions

- a. After the deliberation the Chair of the examination commission shall communicate in public the individual decisions for each student.
- b. Any sanctions taken pursuant to art. 14 on the ground of irregularity or fraud shall be communicated a.s.a.p. to the student by the Chair or the secretary.
- c. Within two weeks of the official proclamation of the results the secretary of the examination commission, shall communicate in writing the full over-all scores, with the total and the average score and the score for each single course. This notice shall also contain a reference to the procedure of appeal.

Art. 17: Conflict resolution and litigation

Irregularities or conflicts and incidents between students and examiners, which may constitute an infringement on the correct procedures of the examinations shall be submitted to the Chair of the examination commission. The Chair shall mediate and propose or take all temporary measures deemed necessary to guarantee a correct procedure of the examinations. The final decision shall rest with the examination commission. It shall hear the student upon his request to be submitted through the Chair.

Art. 18: Material errors

Material errors established within sixty days of the final deliberation at the end of the academic year, which do not affect the decision of the examination commission on the score for a particular course and/or of the over-all result shall be corrected immediately by the Chair.

Art. 19: Correction of the examination results

- a. Mistakes, errors or irregularities which do affect the decision of the examination commission, either on a particular course, or on the over-all result shall be corrected by the examination commission within sixty days of its final deliberation, upon a written request of the student concerned. To that effect the examination commission shall be convened in special session by the Chair, or, in case of refusal by the Chair and when the student persists in his complaint, by the co-ordinator for students affairs, who shall mediate after having heard the parties concerned.
- b. In the event of a new decision, it shall be communicated by the Chair to the student under the conditions of art. 16 b and c, and to the co-ordinator of student affairs, or by the co-ordinator himself as the case may be.
- c. In the event there is no new decision, or no decision that is satisfactory to the student, the latter has the right to appeal in writing to the co-ordinator of student affairs, within sixty days after the sending of the notification to the student of the result of the additional deliberation. The co-ordinator of student affairs may decide to reconvene the examination commission. Within sixty days of the sending of the written appeal by the student the co-ordinator shall communicate the contents of the decision on appeal.
- d. All decisions taken in this procedure by the academic instances shall be motivated, and the motives shall be notified to the student.
- e. After receiving the final decision by the co-ordinator of student affairs, the student has the right to appeal to the Council of State in Belgium, subject to the general legal conditions for such appeal.
- f. In the event the litigation concerns the Chair of the examination commission or the co-ordinator for student affairs, they shall be replaced in the procedure respectively by the other director of the European Tax College, and/or the Chancellor of the KULeuven or the University of Tilburg as the case may be.

CODE OF ETHICS

- Art. 1: Students enrolled at the European Tax College are expected to behave, inside as well as outside the university community, in accordance with the principles of respect of all human beings as a person, they shall not engage in any act or activity, incompatible with the high mission of the university in general and with the principles that are the basis for this university in particular.
- Art. 2: The organs in charge of maintaining discipline at the university are: the Academic Council, and its Executive Office, the co-ordinator of student affairs and the disciplinary commission established in art. 4.
- Art. 3: The disciplinary sanctions at the university are:
- a) the solemn warning
 - b) the interdiction to attend one or more courses
 - c) the temporary dismissal
 - d) the refusal of admission by way of sanction, and
 - e) the final exclusion by way of "consilium abeundi"
- Art. 4: The disciplinary commission consists of: the co-ordinator of student affairs, who acts as Chair, the dean of the faculty to which the students belongs, a full professor of the same faculty appointed by its dean, the president of the faculty student association, and the student representative of the class to which the student belongs. The disciplinary commission convenes, at the request of the student concerned.
- Art. 5: The sanction of solemn warning is imposed by the co-ordinator for student affairs.

The sanctions under art. 3 b and c are imposed by the co-ordinator for student affairs, taking into consideration the opinion of the disciplinary commission, in the event that the commission has been convened. The decisions on sanctions under art. 3b and c are subject to appeal in writing before the Executive Board, within eight days after receipt of the notice of the decision.

The sanctions under 3 d and e are imposed by the academic council, after having received a report by the co-ordinator for student affairs, the latter being obliged to hear the disciplinary commission, if the student has so requested.

Art. 6: No sanctions can be imposed unless the student concerned has been heard and has been given the opportunity to defend himself. The student is entitled to assistance by any person of his choice.