UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law

ACTL Full Day Conference

The Principal Purposes Test

Amsterdam | Friday 3 May 2019

The Principal Purposes Test (PPT) as incorporated in Art. 7(1) MLI and in Art. 29(9) 2017 OECD MC will cause a sea of change in the application of bilateral income tax treaties. For a number of countries that have ratified the MLI in 2018, that change has already taken effect; for those that ratify in 2019, the effective date will be January 1, 2020.

During this full day conference, the PPT will be critically reviewed by internationally renowned experts in the field of tax treay abuse. The PPT will be evaluated against the background of OECD developments and international case law, the Examples provided by the OECD will be discussed, the relationship between the PPT and the EU Abuse-doctrine examined - and finally the application of the PPT in practice will be discussed.

Chair

Prof. Stef van Weeghel (ACTL/PwC)

Moderators

Prof. Luc De Broe (KU Leuven/Laga)
Prof. Robert Danon (UNIL/Danon & Salomé)
Prof. Adolfo Martín Jiménez (University of Cádiz)
Prof. Peter Wattel (ACTL/De Hoge Raad)
Prof. Stef van Weeghel (ACTL/PwC)

Speakers

Graham Aaronson QC (Joseph Hage Aaronson LLP)
Prof. Luc De Broe (KU Leuven/Laga)
Vikram Chand (UNIL)
Maikel Evers (OECD)
Prof. Robert Danon (UNIL/Danon & Salomé)
Prof. Sjoerd Douma (ACTL/Lubbers Boer Douma)
Prof. David Duff (University of British Columbia)
Prof. Adolfo Martín Jiménez (University of Cádiz)
Blazej Kuzniacki (Ministry of Finance Poland)
Philippe Martin (Conseil d'État)
Prof. Dennis Weber (ACTL/Loyens & Loeff)
Prof. Stef van Weeghel (ACTL/PwC)

UNIL | Université de Lausanne

KU LEUVEN

UCA Universidad de Cádiz

Organization

This conference is organized by the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam, in cooperation with the Tax Policy Center of the University of Lausanne, the Institute of Tax Law of KU Leuven and the Finance and Tax Department of the University of Cádiz.
actl.uva.nl
unil.ch/taxpolicy
law.kuleuven.be
uca.es

Location

De Industrieele Groote Club
(in the "Groote zaal")
Dam square 27
(next to Gassan Diamonds)
1012 JS Amsterdam
igc.nl

Programme

9.00-9.15	**Introduction - Prof. Stef van Weeghel**
9.15-10.15	**Evolution of the policy and case law with respect to tax treaty abuse**
Moderator	Prof. Adolfo Martín Jiménez
Speakers	Prof. Robert Danon and Prof. David Duff
	- Overview of evolution OECD Commentary - Overview of international case law - Pacta sunt servanda; object and purpose of tax treaties
10.15-10.45	**Break**
10.45-12.15	**Structure and operation of the PPT; relationship with other instruments**
Moderator	Prof. Luc De Broe
Speakers	Graham Aaronson QC, Prof. Robert Danon, Blazej Kuzniacki and Prof. Stef van Weeghel
	- BEPS minimum standard - PPT subjective test: burden of proof - PPT objective test: object & purpose - 'Nexus part' vs. 'abusive transactions part' - PPT versus 'guiding principle' in Commentary on Article 1 2017 OECD MC - PPT versus beneficial ownership - PPT versus LOB and anti-conduit - PPT and DAC 6
12.15-13.15	**Lunch**
13.15-13.45	**Relevance of BEPS Action 5, 8-10 and AOA?**
Moderator	Prof. Stef van Weeghel
Speakers	Prof. Adolfo Martín Jiménez and Prof. Robert Danon
13.45-15.15	**The examples in the Commentary 2017 OECD MC**
Moderator	Prof. Robert Danon
Speakers	Vikram Chand, Maikel Evers, Prof. Luc De Broe and Prof. Stef van Weeghel
	- Examples re: PPT - Examples re: LOB (Active conduct of a business) - Examples re: anti-conduit - Examples re: BEPS Actions 8-10 - Is there a principle that emerges? - What is the position re: CIVs?

15.15-15.45	**Break**
15.45-17.00	**The PPT vs. EU Abuse-doctrine**
Moderator	Prof. Peter Wattel
Speakers	Prof. Sjoerd Douma and Prof. Dennis Weber
	- Evolution EU Abuse-doctrine - Recent decisions in Danish cases - Differences & similarities - Interpretation PPT aligned with GAAR? - Intra EU & third countries - Third countries towards EU
17.00-17.45	**Application of the PPT in practice; best practices; the Tax Certainty Project**
Moderator	Prof. Adolfo Martín Jiménez
Speakers	Maikel Evers and Philippe Martin
	- Treaty protection upon application of the PPT - Discretionary relief - Difference between application b.o./PPT - 'Cliff effect'/Derivative benefits - Best practices - PPT in the Tax Certainty Project?
17.45	**Close of Conference - Prof. Stef van Weeghel**
18.00	**Drinks**

Registration
You can register via actl.uva.nl > News & Events
The entrance fee is € 150,- p.p. for non-students
For students the entrance fee is € 35,- p.p.

NOB PE program
This conference qualifies for the NOB PE program (7 hours)