University of Amsterdam
Amsterdam Centre for Tax Law



# Annual report 2020-2021

Amsterdam Centre for Tax Law

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# Introduction

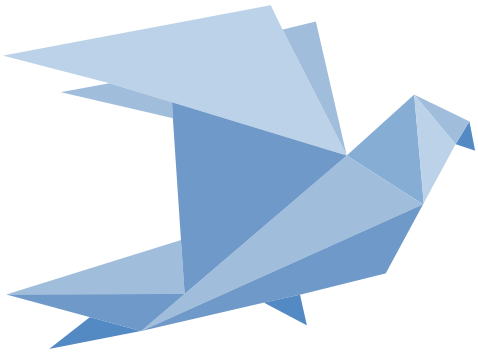
The Amsterdam Centre for Tax Law (ACTL) is the tax law research centre of the University of Amsterdam. ACTL members conduct research into various subjects of tax law, with a strong emphasis on Corporate Taxation, International Tax Law and European Tax Law. Within the University of Amsterdam, the ACTL is considered a Centre of Excellence.

The ACTL has a research staff of over 25 members, which includes professors, assistant professors and PhD researchers. In addition, several external researchers are associated with the ACTL. The Centre regularly organizes (international) conferences, seminars and courses.

The Director of the ACTL is prof. dr. Dennis Weber, professor of European Corporate Tax Law. The other professors of the ACTL are (end of 2021):

- Prof. dr. Rob Cornelisse
- Prof. dr. Sjoerd Douma
- Prof. dr. Mariken van Hilten
- Prof. dr. Otto Marres
- Prof. dr. Daniel Smit
- Prof. dr. Hein Vermeulen
- Prof. dr. Peter Wattel
- Prof. dr. Stef van Weeghel







# Working together

The ACTL works together with other universities and research centers at the European and global level. The most important co-operations of the ACTL are the GREIT, the Group for Research on European and International Taxation (www.greit-tax.eu), the ACTL's collaboration with IBFD, the International Bureau of Fiscal Documentation (www.ibfd.com), and partnerships with universities in North America, South America, the Russian Federation and Asia.

The ACTL is one of the founders of the Group for Research on European and International Taxation (GREIT), which is a collaboration between the ACTL and researchers from various universities in the EU. The core universities of the GREIT are: Lisbon University (Portugal), Lund University (Sweden), Vienna University of Economics and Business (Austria), the University of Amsterdam (the Netherlands) and the University of Salerno (Italy). Other universities which participate in GREIT are: European University Institute (Italy); Johannes Kepler University of Linz (Austria), the IE Law School and the IE Center for European Studies Madrid (Spain) and Munster University (Germany).

Since 2013, the ACTL has been collaborating closely with IBFD, based in Amsterdam, in order to set up the one year Advanced Master (LLM) in International Tax Law: Principles, Policy and Practice. This LLM has started in September 2015.

Outside the EU, the ACTL co-operates with universities in various parts of the world, such as the New York University (USA), FGV Rio (Brazil), the Financial University of Moscow (Russia), the Malaysian Tax Academy (Malaysia), Universidad del Rosario (Colombia) and the Central University of Finance and Economics (China).


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ACTL research programme

# Tax sovereignty and (anti)-globalisation

## 3.1 Background and objective of the ACTL research programme

Globalisation of world trade was until recently characterised by progressive liberalization and regulation of trade between States and by formation and expansion of multilateral trade cooperation bodies, such as the World Trade Organization (WTO), the Organisation for Economic Cooperation and Development (OECD), the European Union, NAFTA, Ecosur and ASEAN. (Direct) taxation, which is still largely a national sovereign prerogative, may conflict with these organisations' objects, especially as regards free movement of goods, services, persons and capital. The free movement rights enshrined in the treaties founding these organizations and the standards set by them in hard law (e.g. TFEU-provisions on free movement and on State aid, EU-directives, and the multilateral OECD/CoE mutual assistance convention) as well as in soft law (e.g. EU-recommendations and OECD-deliverables on BEPS (base erosion and profit shifting)), have far-reaching consequences for national taxation rights. This is also true for bilateral tax treaties concluded between States. Although bilateral tax treaties can also be considered an expression of tax sovereignty, at the same time they limit the taxing powers of the contracting States. European law especially limits the (tax) sovereignty of Member States.

Globalisation and free movement rights have as consequence that goods, services and persons, but especially capital can move faster and to more destinations. On the one hand, this gives rise to the prospect of taxpayers trying to relocate their tax bases to jurisdictions with lower taxation, or to have them 'disappear' by using international regulatory mismatches (BEPS). States take all kinds of unilateral measures against BEPS, but especially the OECD (in its BEPS Action plan and its BEPS deliverables) and the EU take anti-BEPS measures. These measures give rise to questions, such as to their compatibility with free movement (especially the EU treaty freedoms) and with secondary EU law on tax harmonisation. There is also the question of whether the rights of taxpayers (rights to privacy, etc.) are sufficiently protected against the pursuit of States to safeguard taxation rights.

Furthermore, the increased possibilities for relocation of the taxpayer or of his economic activities leads to 'tax competition' between States. States make their tax system as attractive as possible for (foreign) investment (special regimes, low rates, advance tax rulings, etc.). Such measures may lead to a 'race to the bottom', to retaliation such as blacklists, CFC[1]-rules, and interest deduction limitations (and with that to possible violation of free movement rights) and to State aid investigations by the EU Commission, as, e.g., in the *Apple* and *Starbucks* cases. Tax competition also leads to the very interesting phenomenon of a Code of Conduct (a legally nonbinding gentlemen's agreement between the EU member States); a specimen of the so-called 'open method of coordination', which is, however, rather hidden from parliamentary and public scrutiny.

The aim of the ACTL research is twofold: (i) to establish the limits on national tax sovereignty and national taxing jurisdiction set by international and supranational law, and (ii) to assess whether these limits should be narrowed or broadened on the basis of criteria such as level playing field, interjurisdictional equity, free movement of persons and capital, budgetary stability, tax base integrity, fair interstate policy competition and taxpayers rights. The emphasis in the research program lies on EU law given its major influence on national and bilateral tax law in the EU.

In the research programme a distinction is drawn between the influence of double tax treaties and other treaties on tax sovereignty (theme 1); the impact of the TFEU freedoms and the EU State aid rules (theme 2), the impact of the various harmonisation measures in the area of tax law within the EU (theme 3) and taxpayers rights (theme 4).

### 3.1.1 Research themes

The research program is dividend into four interrelated and partly overlapping research themes:

- Theme 1 double tax treaties and multilateral instruments (regular international public law);
- Theme 2 the EU treaty freedoms and EU State Aid rules (negative market integration)'
- Theme 3 the EU directives in the area of direct and indirect tax law (positive market integration); and
- Theme 4 taxpayers rights, on the basis of national law, EU law (e.g. the EU Charter rights, the EU data protection directive, and general principles of EU law such as the rights of the defence) and human rights treaties such as most notably the European Convention on Human Rights.

These four bodies of law all limit the tax sovereignty and/or the tax jurisdiction of the Member States.

#### 3.1.1.1 Research theme 1

#### Influence of double tax treaties and other treaties on tax sovereignty

Double taxation treaties may be considered as an expression of tax sovereignty. By concluding tax treaties, the States voluntarily limit their taxing jurisdiction and allocate taxing rights. In some States (e.g. the United States, Canada, Germany and Denmark), this limitation and allocation of the tax jurisdiction may be unilaterally overridden by subsequent national law (tax treaty override). Tax treaties are generally bilateral and provide for the avoidance of double taxation on income and capital, or on inheritance and gift taxes. Theme 1 focuses on the bilateral tax treaties for the avoidance of double taxation on income and capital and on the BEPS[2] project of the OECD which also includes multilateral instruments. These bilateral tax treaties are generally concluded on the basis of the OECD model tax convention on income and on capital. A bilateral tax

1 Controlled foreign corporations.
2 Base erosion and profit shifting.

treaty generally requires the state of residence of a taxpayer to prevent double taxation by providing either an exemption for foreign-sourced income or foreign-located capital which may be taxed in the state of source or locus, or a credit for the tax levied by the state of source. Research Theme 1 explores the extent to which tax jurisdiction is limited by those treaties, especially as regards the (remaining) powers to curb international tax avoidance and abuse of rights. Issues researched under this theme include:

i) The status in public international law of the official OECD Commentary to the Model Convention and the relevance thereof as a means of interpretation of treaties following the Model Convention;
ii) The relevance of national law of both States party to a bilateral treaty, both anterior and posterior law (i.e. prior to or after concluding the treaty, respectively) for the interpretation of these bilateral tax treaties, given that these tax treaties usually refer to national (tax) law for any terms not defined in the treaty;
iii) The relevance of the Vienna Convention on the Law of Treaties for the application of tax treaties
iv) The relevance of justified expectations of both the contracting States and of their residents for the interpretation of these bilateral tax treaties;
v) The possibility to fight treaty abuse by taxpayers (the doctrine of *fraus conventionis* or *fraus tractatus*)
vi) The phenomenon of tax treaty overrides
vii) The differenced and similarities between the OECD Tax Model treaties/guidelines and the United Nation Tax Model treaties/guidelines, especially as regards tax treaties between developed and developing countries
viii) The phenomenon of TIEAs (tax information exchange agreements) with 'tax havens' which are coerced, by the OECD, the G20 and the EU, into accepting the CRS (common reporting standard) of tax transparency.

#### 3.1.1.2 Research theme 2

**Influence of EU treaty freedoms and EU State aid rules on tax sovereignty**

Tax sovereignty is limited by EU law, in case of direct taxes mainly by the EU treaty freedoms and the EU State Aid rules and to a much lesser extent by EU Directives, and in case of indirect taxes by a far-reaching harmonization or even uniformization of tax rules. Although the tax sovereignty of Member States in the field of direct taxation is in general recognised by the Court of Justice of the European Union (CJEU) in the absence of EU (positive) harmonization measures, the CJEU case law on negative integration (prohibitions set by free movement rights and State aid rules) has a huge impact on direct taxation. The State Aid Decisions of the European Commission in direct taxation cases and the case law of the CJEU also affects the allocation of taxing rights between EU Member States and between EU Member States and non-EU countries.

Research Theme 2 explores the extent to which the tax sovereignty is limited by the EU treaty freedoms and the EU State aid rules and the influence of (EU soft law against) harmful tax competition. Issues researched under this theme include:

i) The questions whether and under which circumstances it is still permitted to distinguish between taxpayers of various other Member States ('horizontal discrimination'; does EU free movement law require 'most favoured nation tax treatment' within the EU?);
ii) The contribution of the EU treaty freedoms to the reduction of international double taxation;
iii) The influence of EU law on the tax treatment nonresidents (such as branches of companies resident in other Member States) as compared to a resident (company);
iv) The correct balance between free movement within the EU and the right to levy tax on income generated within the national territory, especially as regards the following questions:

- Does the Court of Justice overstep its competence in tax matters, given the attribution system of the EU Treaty?
- Or does the Court of Justice show too much deference as regards the most effective impediment against free movement, double taxation of cross-border income, by recognizing 'parallel exercise of taxing power' as a market impediment which cannot be remedied under the free movement rights?
- What balance does the CJEU strike between free movement and tax sovereignty, especially the right to protect taxing rights on tax base generated within a jurisdiction against tax avoidance relying on free movement rights?
- Are the regular discrimination and restriction concepts used by the CJEU in free movement cases adequate to test national tax measures addressing cross-border profit shifting and tax avoidance situations which do not exist in purely internal situations, such as arm's length transfer pricing rules, controlled foreign corporations (CFC) rules and thin capitalization rules? Is there a fourth concept (dislocations) in between disparities on the one hand and discriminations and restrictions on the other?
- Does the CJEU leave the Member States sufficient room for protecting tax base integrity?
- What is the reach of the unwritten justifications for fiscal market impedements the CJEU allows, such as the need for effective fiscal supervision, 'the fiscal territoriality principle', protection of the coherence of the tax system, and the need for 'a balanced allocation of taxing powers between the member States'?

v) The correct balance between the EU State aid rules and the right *not* to levy tax, especially as regards the following questions:
   - To what extent may Member States issue advance tax rulings and advance pricing agreements to MNE's?
   - Is a derogation from the OECD transfer pricing rules or not having any transfer pricing rules in place or not curbing tax avoidance State aid?
   - Does the EU State Aid concept of (market) equality coincide with the OECD's arm's length principle or do these two concepts differ?
   - How should the selectivity criterion under the State Aid rules be applied to ostensibly horizontal taxation measures?
   - What 'justifications in the nature or the general scheme of a tax measure' may prdon it from being selective?

#### 3.1.1.3 Research theme 3

**Influence of EU directives on tax sovereignty**

Disparities between national tax laws are an impediment to the internal market. These impediments may be removed by positive integration. This has been done in the area of indirect taxation (e.g. VAT, customs duties, excises and energy taxation). There are, however, only few harmonisation measures in the field of direct taxation, as the Member States do not wish to relinquish their sovereignty in that area. Under the influence of the OECD/G20 BEPS project, however, also the EU takes large steps towards (minimum) harmonization of anti tax avoidance rules and automatic exchange of tax information. Research theme 3 explored the scope and interpretation of the EU directives in the area of both direct and indirect tax law, including the interpretation of the VAT Directives, and the interpretation of the few directives in the area of direct taxation (the Merger Directive , Interest & Royalty Directive, Parent-Subsidiary Directive, Administrative Cooperation Directive, and Anti-Tax Avoidance Directive). Furthermore, this theme assessed the (un)desirability and (im)possibility of harmonizing corporate income taxation to a degree comparable to the base integration of turnover taxes (the EU VAT system), especially on the basis of the Commission's proposal for a common corporate tax base (CCTB) and cross-border loss relief, and its proposal for a Directive on arbitration in case of international double business taxation.

#### 3.1.1.4 Research theme 4

**The influence of taxpayers rights on tax Sovereignty**

Member States increasingly exchange automatically bulk data, particularly financial data in order to identify tax avoidance and tax evasion, both within the EU and with third States.

Examples of large-scale legal tax avoidance by multinationals and of excessive policy competition between States (harmful tax competition) as evidenced by the Luxleaks affair, as well as tax fraud scandals such as the KB Lux and UBS affairs have led to automatic inter-State exchange of, inter alia, bank account and income information and tax rulings and advance pricing agreements (APA's) for companies. Other examples of the increasing exchange of tax information are the mandatory country-by-country reporting of their tax position by multinationals, the unilateral US FATCA (Foreign account tax compliance Act), the CRS (common reporting standard on financial information) of the OESO, the conclusion of many TIEA's (tax information exchange agreements), the recent revision and almost yearly extension of the EU DAC (EU Directive on administrative cooperation), the obligation to set up UBO (ultimate beneficial owner)-registers, whether or not accessible to the public, access for tax administrations to the information exchanged under the EU anti-money laundering Directive and rules which prescribe the advance disclosure of tax planning structures.

These developments give rise to the question whether the legal protection of the taxpayers has been adequately regulated, also in light of the EU legislation concerning data protection, the right to due process and the right to privacy.

A sub-theme of Research themes 2 and 3 is a project which investigates in which way the lessons learned within the EU in establishing an internal market may benefit market integration in other parts of the world, such as the regions covered by ASEAN or the East Africa Community.

### 3.1.2. Methodology

The research of the ACTL, in principle follows the traditional methods of legal research (such as comparative legal analysis, analysis of the law and case law).

### 3.1.3. Objectives /strategy/societal relevance

The objective of this research programme is to meet the highest international standard of academic excellence. To achieve its aim, the ACTL concentrates on academic top quality research. This research is reflected in the publication of books, articles and dissertations that are intended for academic peers. Furthermore, the ACTL has developed a number of outreach activities. Research products for target groups outside academia (tax lawyers, tax administration, accountants, judges, students, tax managers of companies) are created with articles in professional journals, contributions for blogs, annotations, Winter Courses and a LLM in International taxation.

The objective is also achieved by organizing conferences at home and abroad. These events reach not only peers but also societal target groups. The ACTL makes every effort possible to see to it that individuals from various sectors of society participate in the conferences (as speakers/panel members or as keynote speakers) and that the audience is made up of as varied a public as possible. The aim here is to give all branches of society access to ACTL's research and explain the research that is conducted by the ACTL to them, so as to make meaningful contributions to the public debate. Also important in this framework is that everyone is capable of entering into debate with the researchers at the ACTL, and thus avoid academics from ending up in ivory towers. To achieve this, the admission fees for ACTL conferences are always as low as possible (and often free for students). Attention is also devoted to seeing to it that the ACTL members are alert to the sensitivities and discussions alive in society.

Passing on the research results to society can be accomplished by means of publications and public debate (conferences), as well as through education. The ACTL satisfies this need by offering an LLM degree in international taxation, whereby a new generation of tax professionals is trained.

### 3.1.4. Researchers

The research within this project is to be carried out by researchers who combine their scientific and practical experience in tax law with an in-depth knowledge and practical experience of international and European law. This permits conducting in-depth research at the intersection of International and European law and tax law.




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# Organization

## 4.1 General

The director of the ACTL is prof. dr. Dennis Weber. Wendy Rademaker is the management-assistant of the ACTL. Prof. dr Otto Marres is the PhD director of the ACTL.

In 2020/2021 there have been many personnel changes.
Juan Manuel Vazquez, Dr. Giorgio Beretta, dr. Svitlana Buriak, dr. Blazej Kuzniacki, dr. Claudio Cipollini, dr. Dennis Post and prof. Dr. Daniel Smit all joined the ACTL to do research in the ACTL CPT project.
Prof. dr. J.L. van de Streek, dr. Bruno da Silva, Federica Casano, Max Holzhauer-Wittich and Martijn Nouwen left the ACTL.

## 4.2 ACTL Advisory board

The ACTL advisory board, established in 2014, provides advice to the ACTL, upon request or on its own initiative, on research, education, conferences and on other matters involving the ACTL. Advice can be given on an individual basis or by the entire advisory board. The following individuals are the members of the advisory board of the ACTL:

- prof. dr. Bristar Cao, Director, China International Tax Center (CUFE), vice-dean, School of Taxation (CUFE);
- prof. Ana Paula Dourado, professor of tax law and European tax law at the School of Law of the Universidade de Lisboa;
- prof. dr. Joachim Englisch, Lehrstuhl für Öffentliches Recht und Steuerrecht, Geschäftsführender Direktor des Instituts für Steuerrecht Universität Münster;
- prof. dr. Luis Schoueri, professor of tax law, University of Sao Paulo;
- prof. Richard Vann, Challis professor of Law, University of Sydney.

## 4.3 Table ACTL fte

**Research staff 'Tax Sovereignty and (Anti)-Globalisation**
All (assistant) professors have 30% research time. When this is deviated from, it is stated in brackets - end of 2021

**Full Professors ('gewoon hoogleraar")**
- prof. dr. R.P.C. Cornelisse (0.1)
- prof. dr. S.C.W Douma (0.4)
- prof. dr. O.C.R. Marres (0.4)
- prof. dr. H. Vermeulen (0.4)
- prof. dr. P.J. Wattel (0.2)
- prof. dr. D.M. Weber (0.5)
- prof. dr. S. van Weeghel (0.2)

**Professor by special appointment ('bijzonder hoogleraar')**
- prof. dr. M. van Hilten (0.0)
- prof. Dr. Daniel Smit (0.4)

**Assistant-professors**
- dr. Giorgio Beretta (0.8)
- dr. Svitlana Buriak (0.8)
- dr. Claudio Cipollini (0.6)
- dr. M. van Dun (0.2)
- dr. W.R. Kooiman (0.4)
- dr. Blazej Kuzniacki (0.4)
- mr. A.L. Mertens (0.2)
- mr. dr. S.J. Mol-Verver (0.9)
- mr. drs. W.A.P. Nieuwenhuizen (0.2)
- dr. A. Rozendal (0.2)
- dr. J. Wheeler (0.24)

**Lecturers/research fellows**
- Vassilis Dafnomilis (0.4)
- Ciska Wisman (0.6)
- Anya Vvedenskaya (1 fte)
- Reza Zeldenrust (0,4)
- dr. Dennis Post (0.0)

**CPT academic coordinator/PhD Fellow**
- Juan Manuel Vazquez (1 fte)

**Total staff: 10,94 fte**

## 4.4 ACTL Staff overview (including other employers)

### Director

- prof. dr. D. (Dennis) M. Weber
  - Professor European Corporate Tax law (until May 2021 for 0.2 fte funded by Loyens & Loeff)
  - Of Counsel Loyens & Loeff
  - Nederlandse Orde Belastingadviseurs, Bestuurslid Sectie Europees Fiscaal Recht
  - GREIT, Bestuurslid Group for Research on European and International Taxation
  - Kluwer International Tax Blog, Editor
  - H&I on European Taxation, Kluwer, General editor

### Management-assistant ACTL

- W.E. (Wendy) Rademaker-Swart

### Professors

- prof. dr. R. (Rob) P.C. Cornelisse
  - Professor Tax Law
  - Of Counsel Loyens & Loeff
  - Stichting Belastingwinkel Amsterdam, Lid van de Raad van Advies
  - B & S Group S.A., member of the Supervisory board
  - Stichting 2 HEJB (ANBI), voorzitter van het Bestuur
  - Stichting bev. beoefening bel.wetenschap, Ondersteuning lsg belastingrecht UvA
  - Stichting Papageno Fonds, Penningmeester
- Prof. dr. (Sjoerd) Douma
  - professor of International and European Procedural Tax Law
  - Partner, Lubbers, Boer & Douma
  - Ned. Vereniging voor Int. Belastingrecht, Lid van het bestuur
  - FED Fiscale Brochures & Fis. Studieserie, Lid van de redactie
  - Stichting Studiecentrum Rechtspleging, Docent
  - Erasmus Universiteit Rotterdam, Docent in de post-masteropleiding Europese Fiscale Studies (EFS)
  - International Fiscal Association, Lid van de Permanent Scientific Committee
- prof. mr. dr. M.E. (Mariken) van Hilten
  - Professor Indirect Tax Law
  - Judge at the Netherlands Supreme Court
- prof. dr. O. (Otto) C.R. Marres
  - Professor Integrity of the corporate tax base
  - Tax lawyer at KPMG Meijburg & Co
  - SDU, Redacteur
- prof. dr. Daniel Smit
  - professor taxation of the digital economy (sponsored by EY Netherlands)
  - Head of the tax know how center of EY Netherlands
  - Associate partner EY (head of the EY tax knowledge center)
  - Annotator Beslissingen in Belastingzaken (BNB)
  - Annotator Fiscal Journal FED
  - Annotator Vakstudie Nieuws
  - Annotator Highlights & Insights on European Taxation (H&I)
  - Editor and author Cursus Belastingrecht, section European Tax Law
  - Editor in Chief of Fed tax brochures, Fed Fiscal Studies Series and Fed Fiscal News
  - Member of the editorial board of the journal Ondernemingsrecht
  - Member of Board of Editors "Acta Universitatis", Mendell University, Brno (Czech Republic)
  - Secretary of the European Tax Law Section of the Dutch Association of Tax Advisers
  - Member of the board of Foundation Education for Tax Advisers (SOB)
  - Board member of the Jazz and Improvisation for All Foundation (JIVI)

- prof. dr. H. (Hein) Vermeulen
  - Professor of Tax Law
  - Tax lawyer, PricewaterhouseCoopers
  - Gerechtshof Arnhem-Leeuwarden, raadsheer-plaatsvervanger
  - Amsterdam School of Real Estate, Voorzitter Examencommissie
- prof. dr. P. (Peter) J. Wattel
  - Professor European Tax Law
  - Advocate-General at the Netherlands Supreme Court
- prof. dr. S. (Stef) van Weeghel
  - Professor International Tax Law
  - Partner, PricewaterhouseCoopers
  - Int. Bureau of Fiscal Documentation, Chair Board of Trustees
  - Belt and Road Cooperation Mechanism, Lid Advisory Board
  - Intertax (Publication), Lid Editorial Board

**Assistant professors/ lecturers/research fellows**

- dr. Giorgio Beretta
  - Assistant professor indirect taxation
  - Wolters Kluwer, Editor - Highlights & Insights on European Taxation
  - Wolters Kluwer, Editor - Kluwer International Tax Blog
  - Lund University, Senior Lecturer
  - Wolters Kluwer, Literature Reviewer - Intertax
- dr. Svitlana Buriak
  - Assistant professor taxation of the digital economy/transfer pricing
- dr. Claudio Cipollini
  - Assistant professor in Tax & Technology
  - Partner Ricciardi Cipollini Leccese
  - University of Florence, Adjunct Lecturer
- dr. Vassilis Dafnomilis
  - Lecturer UvA-IBFD LLM in International Tax law
  - Tax advisor, PwC
- dr. M. (Michel) van Dun
  - Assistant professor International Tax Law
  - PWC - senior manager Knowledge Centre
  - Boom Uitgevers Den Haag BV, (co-) auteur Jurisprudentiebundel Internationaal Belastingrecht
  - Stichting Opleiding Belastingadviseurs, docent internationaal belastingrecht
  - Wolters Kluwer Nederland BV, auteur Fiscaal Tijdschrift FED
  - St. International Tax Centre Leiden, docent internationaal belastingrecht
  - Stichting NL Fiscaal, auteur NL Fiscaal
  - SDU, auteur Nederlands Tijdschrift voor Fiscaal Recht
- dr. W.R. (Reinier) Kooiman
  - Assistant professor Corporate Taxation
  - Medewerker wetenschappelijk bureau, Deloitte
- dr. Blazej Kuzniacki
  - Assistant-professor tax & technology
  - Advisor PwC
  - Lazarski University, Research Assistant Professor
- mr. A. (Ton) L. Mertens
  - Assistant professor Income Taxation and Employment Taxes
  - Independent tax lawyer, Mr. A.L. Mertens B.V.
  - Deputy judge 's-Hertogenbosch Tax Court of Appeals
  - VU, Gastdocent
  - Stichting Normering Arbeid, Lid College van Beroep
  - Gerechtshof Den Bosch, Raadsheer-plaatsvervanger

- mr. dr. S. (Suzanne) J. Mol-Verver
  - Assistant professor Corporate Taxation and Income Taxation
- mr. drs. W. (Wilbert) A.P. Nieuwenhuizen
  - Assistant professor VAT
  - WSV Almere Haven, Bestuurslid
  - RB (Register Belastingadviseurs), Raad van Beroep
  - JFAS, Raad van Toezicht
  - Rechtspraak, Raadsheer plv. Gerechtshof Den Haag
  - btw-adviseurs.nl, Belastingadviseur
- dr. Dennis Post
  - Research fellow tax & technology
  - Partner EY
- dr. A. (Aad) Rozendal
  - Assistant professor Corporate Taxation and International Tax Law
  - Head of Tax Technical Office RSM Netherlands Belastingadviseurs N.V.
- Juan Manuel Vazquez
  - Academic coordinator CPT project
  - Professional support lawyer Loyens & Loeff
- Anya Vvedenskaya
  - Lecturer UvA-IBFD LLM in International Tax law
- dr. J. (Joanna) Wheeler
  - Lecturer UvA-IBFD LLM in International Tax law
  - Senior Principal Research Associate IBFD
- C (Ciska) Wisman
  - Lecturer  Corporate Taxation
  - EY, Fiscalist (International Tax and Transaction Services/EU)
  - Radboud Universiteit Nijmegen, Buitenpromovenda
- Reza Zeldenrust
  - Researcher tax & technology
  - Wolters Kluwer

## 4.5 External PhD students

The ACTL does not receive funds from the UvA for conducting or supervising doctoral research. Below is a list of PhD students who conduct research as external PhD students and are supervised by an ACTL professor.

- Samira Bentohami
- Reinout de Boer
- Victor Chew
- Martine Chin-Oldenziel
- Gerrit Groen
- Mick Knops
- Elise Okhuizen
- Raul Papotti
- Natalia Quiñones
- Clark Warren
- Martijn Weijers


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# Funding

Most of the research that is part of the ACTL research programme is funded by direct government funding ('1e geldstroom') including the RPA lumpsum. Furthermore, ACTL conferences are usually sponsored as a consequence of which these generate no profit (or loss). As of the academic year 2015/2016 the ACTL - in close cooperation with the Amsterdam based IBFD (a not for profit Dutch foundation) - started an Advanced LLM ("International Tax Law"; not government funded, selective), which generated a profit in 2020/2021.

The direct government funding is not sufficient to fund larger appointments for research. With the funding of the Advanced LLM (which generated a profit for the first time in 2019), a start has been made to hire persons with larger appointments.

In 2021 the CPT project was started. As an independent and inclusive initiative with a strong impact on society, the CPT project is financed with University funding and with funds provided by external stakeholders (i.e. businesses and governments) who are interested in supporting academic research to design fair, efficient and fraud-proof tax systems. Stakeholders participating in this project include private organizations like (in brackets is the amount with which the partner has sponsored the CPT project): Ernst & Young (EY) (€ 65.000), Gatti Pavesi Bianchi Ludovici (€30.000), Loyens & Loeff (€ 92.500), Maisto e Associati (€ 40.000), Microsoft (€ 16.785), Netflix (€ 130.000) and NEXI Group (€ 10.000); as well as governments like the tax authority of the Autonomous City of Buenos Aires (AGIP) (cooperation with the CPT project is in kind). Other organizations supporting this initiative are the Dutch Association of Tax Advisers (NOB) (€ 10.000) and the Dutch Branch of the International Fiscal Association (IFA) (€ 10.000). Part of the CPT project is also financed by the Netherlands legal research agenda 2019–2025 on Digital Legal Studies, and the project forms part of Amsterdam Law School 'Digital Transformation of Decision-Making' initiative. (www.digitaldecision-making.net)

In September 2021 prof. dr. Daniël Smit LLM, professor by special appointment of the Taxation of the Digital Economy joined the ACTL. This special chair was established on behalf of the Stichting tot Bevordering van Onderwijs en Onderzoek aan de Faculteit der Rechtsgeleerdheid (Foundation for the Promotion of Education and Research at the Faculty of Law) and is funded by EY Netherlands. Smit is seconded by EY to the ACTL for two days a week (EY does not charge the UvA for this). In addition, EY makes an annual sum of € 25.000 euros available to the ACTL for research.

The chair European Corporate Tax law (0.5 fte) of prof. dr. D. (Dennis) M. Weber was until May 2021 for 0.2 fte funded by Loyens & Loeff).

The ACTL does not receive any funding from the UvA for conducting or supervising doctoral research. That is why most PhD students are external.


Amsterdam Law School




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# Location

## Address ACTL

University of Amsterdam (UvA)
Amsterdam Centre for Tax Law (ACTL)
Nieuwe Achtergracht 166
1018 WV Amsterdam

The ACTL website is www.actl.uva.nl. Here you can find news from the ACTL, upcoming events, information about the UvA-IBFD LLM, detailed information about our research programme and activities and an overview of the ACTL staff. It also posts announcements of publications of ACTL members and free publications and downloads are made available.

The ACTL has a group on LinkedIn (www.linkedin.com). Persons who are interested in the activities of the ACTL are kept up to date. At the end of 2021, the group had over 3000 members.



# Activities 2020 and 2021

## 7.1 General overview

In 2020 and 2021, 28 academic publications were published, including 4 dissertations. A total of 175 professional publications were published and 59 presentations given (most online).
Due to the corona pandemic, the ACTL has not organized any conferences in 2020 and 2021. An online GREIT conference was organized, two distinguished lectures, 4 online PhD defenses took place and 3 ACTL CPT talks.

## 7.2 Conferences/lectures

### GREIT Conference - Nexus and Jurisdiction in International and EU Tax law Conference

**17-18 September 2020**

The topic of this event was Nexus and Jurisdiction in International and EU Tax law and was hosted online by the Research Center on Law, Economy and Society (CRIDES) of UCLouvain.
The purpose of this conference was to investigate the foundations of the jurisdiction to tax and the forms of the nexus requirements in International and EU tax law. Special attention will be devoted to the need to adapt those concepts to the economic and social developments induced by globalization and digitalization. The conference will also offer the opportunity to engage in a dialogue with specialists of other fields of law, in particular international law as well as officials from international/EU organizations.
The conference was organized around two sessions. The Thursday afternoon session was focused on international (tax) law, with a discussion of the legitimacy and effectiveness of the traditional nexus criteria of residence, source, permanent establishment, citizenship in the light of recent OECD initiatives and their impact of double taxation conventions.
The Friday morning session addressed specific issues arising in European Union Law, such the interaction between Member States' jurisdiction to tax and EU harmonization, including pending proposals on digital taxation, the implementation of BEPS recommendations in the EU Internal market, and the importance of nexus for reform of the EU own resources system.

**Speakers**

- Pierre d'Argent - *UCLouvain*
- Philip Baker - *QC, University of Oxford*
- Cécile Brokelind - *Lund University*
- Ana Paula Dourado - *University of Lisbon*
- Pietro Franzina - *Catholic University Milan*
- Stjepan Gadžo - *University of Rijeka*
- Juliane Kokott - *Advocate General, Court of Justice of the European Union*
- Michael Lennard - *United Nations*
- Richard Lyal - *Formerly EU Commission*
- Ruth Mason - *University of Virginia*
- Elena Masseglia - *UCLouvain*
- Jérôme Monsenego - *Stockholm University*
- Irma Mosquera - *Leiden University*
- Pasquale Pistone - *University of Salerno/IBFD/WU Wien*
- Marya Senyk - *Lund University*
- Edoardo Traversa - *UCLouvain*
- Melchior Wathelet - *former First Advocate General, Court of Justice of the European Union*

**Distinguished Lectures and Award Ceremony LLM International Tax Law UvA-IBFD Advanced LLM Program in International Tax Law**

**Thursday 27 August 2020**

Distinguished lecture of prof. dr. Dennis Weber in which he presented the ACTL Cashless, Platform & Technology-driven Society project (CPT-project)

**Thursday 26 August 2021**

Distinguished lecture on "Data Taxation" by prof. Yariv Brauner, Hugh Culverhouse Eminent Scholar Chair in Taxation & Professor of Law, University of Florida, Levin College of Law, professor in residence 2021 at IBFD

## 7.3 PhD defenses 2020 and 2021

### 7.3.1 PhD defenses 2020

**Property law and taxes**

**9 June 2020**

Tjebbe Gerverdinck investigated a specific fundamental right that may (negatively) limit the powers of the State in the field of taxation: the right to undisturbed enjoyment of property. The European Court of Human Rights (ECHR) and the former European Commission of Human Rights (ECRM) have ruled many times on various complaints from citizens and legal persons about tax measures affecting property.
Not infrequently, these are politically highly sensitive issues of major budgetary importance for the State and taxpayers. Land ownership is protected at the national level by being included in constitutions. Fundamental rights are also protected supranationally within the European Union. On the basis of the case law of the ECHR, the ECJ and a number of national judges, Geverdinck analyses to what extent the fundamental right of ownership limits national sovereignty in levying and collecting taxes. This question is answered on the basis of the ECHR, EU law and national (constitutional) law.
Promotor: prof. dr. P.J. Wattel, co-promotor: prof. dr. O.C.R. Marres.

**Harmful tax competition in the European Union**

**11 June 2020**

Martijn Nouwen investigated the 'Code of Conduct for Business Taxation' and the activities of its governing body: the European Code of Conduct Group. He examines how effective the group has been in combating tax avoidance by multinationals and in facilitating it through harmful tax competition between the European member states.
Promotor: prof. dr. P.J. Wattel; co-promoter: prof. dr. J.L. van de Streek and prof. dr. S. Van Thiel.

**The Design of a Corporate Income Tax System and How to Protect It for the East African Federation**

30 June 2020

Ms. A.L. Titus defended her research 'The Design of a Corporate Income Tax System and How to Protect It for the East African Federation'.
Promotor: Prof. dr. J.L. van de Streek; co-promotor: prof. dr. D.M. Weber.

### 7.3.2 PhD defenses 2021

**The Improper Use of Tax Treaties by Contracting States - Tax Treaty Dodgin**

12 February 2021

Vanessa Arruda Ferreira defended her Ph.D. "The Improper Use of Tax Treaties by Contracting States - Tax Treaty Dodging".
Promotor: prof. dr. Stef van Weeghel; co-promotor: prof. dr. André Nollkaemper.

## 7.4 The UvA-IBFD Advanced LLM in International Taxation

### 2019-2020 academic year

During the 2019-2020 academic year, 27 students followed classes on fundamental aspects of international taxation, such as Tax Treaties, Transfer Pricing, EU tax law and VAT law. In addition, the 2019-2020 academic year marks the first year in which Technical Meetings were scheduled. Each Friday afternoon during the first semester, the students had the opportunity to attend a meeting in which a topical development was discussed. The Technical Meetings were interactive and considered very useful by the students. In addition, during the academic year, the students actively participated in the Tax Treaty Negotiation and International Moot Court courses that form part of the Amsterdam Law practice. Finally, during the second semester, the students started working on their master thesis that was submitted in July 2020. Gerardo Farias Lopez achieved the higher GPA. In addition, the best thesis award was granted to Spencer Landsiedel for his thesis with the title "The Principal Purpose Test's Burden of Proof: Should the OECD Commentary on Article 29(9) Specify Which Party Bears the Onus?", supervised by Stef van Weeghel.

The students of the 2019-2020 Class of the UvA-IBFD LLM in International Taxation



The following Adv. LLM students of the year 2019-2020 published their master thesis in highly esteemed academic journals:

- Cristian Camilo Rodríguez Peña, Compatibility between the OECD's Hard-to-Value Intangibles Methodology and the Arm's Length Standard: What Is the Way Forward?
- Gaetano Manzi, The Autonomous Interpretation of the Multilateral Instrument with Particular Relevance to Article 2(2)
- Ilaria Panzeri, Tax Treaties versus EU Law: Which Should Prevail?
- Spencer Landsiedel, The Principal Purpose Test's Burden of Proof: Should the OECD Commentary on Article 29(9) Specify Which Party Bears the Onus?
- Patrícia Duarte da Conceição Machado, Evolution of the Concept of Technical Services and the Policy Considerations Driving Their Development

In 2021, Gaetano Manzi won IFA President YIN Scientific Award with his LLM thesis-based paper.

### 2020-2021 academic year

Despite of the limitations due to the COVID-19 restrictions, we were able to welcome the 19 students of the class of 2020-2021 in person on campus in the beginning of September 2020. Overall, the 2020-2021 academic year was a challenging one since the courses like Foundations, Tax Treaties I and II and Transfer Pricing had to be scheduled online. Therefore, the academic scheduled had to be revamped so to fit to an online education model. The programme was based on self-study, but the students were assisted, for example, by pre-recorded videos, literature as well as lectures and case-study discussion scheduled online (via Zoom). Despite the fact that the students had to attend classes online, most of them decided to move to the Netherlands. This allowed them to study together with their fellow classmates. However, towards the end of the academic year, the students were able to attend some classes on campus and to work on their master thesis from the library.

- Wen-Chin Hsu won the IBFD Award for the best LLM thesis of the 2021 IBFD-UvA Advanced LLM class for her thesis "Should Taiwan Include Mandatory Arbitration in Its Tax Treaty Policy?"
- Carla Valério won IBFD 2021 European Taxation Journal Prize for the best UvA-IBFD Advanced LLM thesis analysing pertinent issues relating either to EU tax law or to the tax law of a European jurisdiction for her thesis - Applying the OECD Principal Purpose Test in Accordance with EU Law: An Analysis of the Scope, Burden of Proof and Effects

In addition, some of the adv. LLM students of the year 2020-2021 published their master thesis in highly esteemed academic journals. This was, for instance, the case with

- Ahmed Marwan, European Union - Cryptocurrency Tax Compliance in the European Union: Reality or Mirage?
- Carla Valério, Applying the OECD Principal Purpose Test in Accordance with EU Law: An Analysis of the Scope, Burden of Proof and Effects

### COVID-19 restrictions

Several education activities in the 2019-2020 academic year had to take place online. For example, in June 2020, the students had their oral pleadings for the Moot Court course online (via Zoom). In addition, classes of advanced courses had to be switched online as soon as possible. This posed a challenge for instructors, students and staff.
In the academic year 2020-2021, education had been organized online (via Zoom). This was a particularly challenging for instructors of workshops that usually require active participation by the students. Towards the end of the academic year, however, several education activities could take place on campus. For instance, the oral pleadings for the Moot Court course were scheduled on campus, at the moot court room.

### Social activities

Apart from studying, the students participate in social activities.

In 2018 and 2019 students and programme team management was going to escape rooms and few social outings with drinks few times per year, including a boat trip at the Amsterdam Lights festival. After the Moot court oral pleadings and study activities finalization students had The Grand Afternoon Tea in 2019 in the Hotel the Grand in Amsterdam. Among others, the students in 2020 and 2021 visited The Hague and Delft, where the programme director and the academic coordinator accompanied the students to Museum Prinsenhof Delft. For Christmas the team organized a Christmas dinner with a secret Santa activity, with two students in the roles of Santa and Elf. Furthermore, the students visited the Amsterdam Light festival and were invited for drinks and bites at Strand Zuid in Amsterdam. During the 2020-2021 academic year, several social activities took place online. Among other things we organized an online dinner for which we send everyone a voucher, and a pubquiz for which we hired a professional pubquizmaster and we sent bites and drinks to the students by post. In June 2020 it was finally possible to organize an offline event and the programme director invited all students to the Hague for a tour around the city.

### Graduation

The festive graduation ceremony of the adv LLM class 2018-2019 took place on Thursday 5th September in Universiteit van Amsterdam Agnietenkapel and was followed by a distinguished lecture of Prof Ruth Mason and a dinner in de Koninlijke Industrieele Groote Club.

The graduation of the students of the adv LLM class of 2019-2020 took place on Thursday 27th August 2020 at CREA where students, UvA and IBFD staff had a (corona proof) festive ceremony, followed by a distinguished lecture of prof. dr. Dennis Weber in which he presented the ACTL Cashless, Platform & Technology-driven Society project (CPT-project) followed by drinks on the terrace.

The graduation of the students of the adv LLM class of 2020-2021 took place on Thursday 26th August 2021. It started on campus in the morning with individual diploma award ceremonies in the moot court room, followed by a distinguished lecture of prof. Yariv Brauner and a dinner in de Koninlijke Industrieele Groote Club.

## 7.5 The ACTL Cashless, Platform & Technology-driven Society project (CPT-project)

### 7.5.1 General Overview

Officially launched on 27 August 2020, the aim of the CPT project is to provide a thorough analysis of how tax systems could be designed and structured for a society primarily based on Cashless Payment Methods, Online Platforms and Digital Technologies, such as artificial intelligence (AI) and blockchain. The CPT project aims at helping stakeholders and the society at large to make informed decisions when addressing issues under current tax systems and/or when introducing structural reforms.

As part of this project, the UvA conducted high quality, strategic and applied theoretical research in a multi-disciplinary, collaborative and independent manner.
For more information on the CPT project, please see
https://actl.uva.nl/cpt-project/cpt-project.html






The start of the CPT project was celebrated with a lecture by Professor Dennis Weber on 27 August 2020

### 7.5.2 Funding

As an independent and inclusive initiative with a strong impact on society, the CPT project is financed with University funding and with funds provided by external stakeholders (i.e. businesses and governments) who are interested in supporting academic research to design fair, efficient and fraud-proof tax systems. So far, stakeholders participating in this ambitious project include private organizations like Ernst & Young (EY), Gatti Pavesi Bianchi Ludovici, Loyens & Loeff, Maisto e Associati, Microsoft, Netflix and NEXI Group; as well as governments like the tax authority of the Autonomous City of Buenos Aires (AGIP). Other organizations supporting this initiative are the Dutch Association of Tax Advisers (NOB) and the Dutch Branch of the International Fiscal Association (IFA). Part of the CPT project is also financed by the Netherlands legal research agenda 2019–2025 on Digital Legal Studies, and the project forms part of Amsterdam Law School 'Digital Transformation of Decision-Making' initiative.
For more information on this, please see
https://actl.uva.nl/cpt-project/partners/partners.html

### 7.5.3 Advisory Board

The CPT Advisory board acts as the project's link to society. The advisory board is formed by decision-makers and leading academics from different fields of society. Its role is to identify upcoming issues for research and provide views on the project's general strategy and development. The advisory board meets 2 times per year. During the relevant period, the Advisory Board met (virtually) on 8 December 2021.

### 7.5.4 Activities 2020 and 2021

During 2020 and 2021, the main activities performed under the umbrella of the CPT project include the followings:

#### 7.5.4.1 People

During the relevant period, the CPT project incorporated:

- 1 full professor (Prof. dr. Daniël Smit) and 4 Assistant Professors (Dr. Giorgio Beretta, dr. Svitlana Buriak, dr. Blazej Kuzniacki, dr. Claudio Cipollini), in addition to existing faculty and *ad-honorem* collaborators.
- 6 LLM students (2020-2021) and 6 students (2021-2022) who work under the supervision of the CPT researchers

For more information on this, please see
https://actl.uva.nl/cpt-project/researchers/research-team.html

### 7.5.4.2 Events

During the relevant period, the CPT project organized the following events:

**Webinars: "ACTL-CPT Talks: in discussion with":**

- Wednesday 13 October 2021 - CPT Talks: in discussion with **Ruud de Mooij** (Advisor - Fiscal Affairs Department at IMF): **Why we need a reform of Corporate Income taxes**. During this webinar, the speaker presented and explained the main ideas of the book 'Corporate income taxes under pressure: Why reform is needed and how it could be designed".
- Wednesday 17 November 2021 - CPT Talks: in discussion with **Martin Hearson** (ICTD/TJN): **The problem of high-income countries imposing tax standards on low-income countries**. During this webinar, the speaker presented and explained the main ideas poured in his book Imposing Standards, where he researches the question why lower-income countries have been willing to sign away their taxing right in tax treaties with high-income countries.
- Wednesday 15 December 2021 - CPT Talks: In discussion with **Panayiotis Nicolaides "The EU Tax Observatory: An Overview"**. In this specific session, Panayiotis Nicolaides (Associated Researcher at the EU Tax Observatory) provided an overview of the innovative research on taxation and the activities conducted by the EU Tax Observatory.

For more information on this, please see
https://actl.uva.nl/cpt-project/previous-events/cpt-talks.html



## 7.6 Some ACTL researchers in the spotlights

### Assistant Professor Giorgio Beretta Awarded 2021 Maurice Lauré Prize

Giorgio Beretta has received the prestigious 2021 Maurice Lauré Prize for his doctoral dissertation entitled 'European VAT and the Sharing Economy', published by Wolters Kluwer. Beretta's research study addresses the legal challenges in applying European Union VAT to the new business models of the sharing economy.
Giorgio Beretta is an Assistant Professor in Indirect Taxation at the Amsterdam Law School and a member of the Amsterdam Centre for Tax Law (ACTL) research project on designing the tax system for a Cashless, Platform based and Technology driven society (CPT).

#### About the dissertation

He received the Maurice Lauré Prize for his dissertation entitled European VAT and the Sharing Economy, published by Wolters Kluwer – EUCOTAX Series on European Taxation (no. 65).

The study addresses the legal challenges in applying European Union VAT to the new business models of the sharing economy. The sharing economy – Giorgio explains in his book – has pushed the digital frontier farther and farther, so as to include within it even services once not capable of direct delivery from a remote location, such as accommodation and passenger transport. In the virtual marketplaces shaped and ruled by new digital platforms, foundational dichotomous categories, such as those between suppliers and customers, business and private spheres, employees and self-employed are largely no longer viable as organizational legal structures. Against this background, the book formulates tentative solutions and possible recommendations with an aim of reforming the current European VAT system.

#### International Fiscal Association

The International Fiscal Association (IFA) instituted this prestigious Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of Value Added Tax (VAT) in France in the early 1950s, a system of taxation now applied in nearly 170 jurisdictions worldwide.



Daniël Smit
(photo: Kirsten van Santen)

**Daniël Smit named professor by special appointment of the Taxation of the Digital Economy**

Prof. dr. Daniël Smit LLM., head of the Scientific Tax Knowhow department at Ernst & Young (EY), has been named professor by special appointment of the Taxation of the Digital Economy at the University of Amsterdam. The special chair was established on behalf of the Stichting tot Bevordering van Onderwijs en Onderzoek aan de Faculteit der Rechtsgeleerdheid (Foundation for the Promotion of Education and Research at the Faculty of Law) and is funded by EY Netherlands.

Smit will join the Amsterdam Centre for Tax Law (ACTL) and will be one of the academic leaders of the UvA's research project Designing the tax system for a Cashless, Platform-based and Technology-driven society (CPT project).
In addition to his teaching responsibilities, Smit will conduct collaborative and interdisciplinary research on the taxation of the digital economy and, in particular, on the tax challenges and opportunities raised by online platforms. He will also pay special attention to the position of developing countries. With his expertise and research, Smit will contribute to the overall goal of the CPT project, which is to provide stakeholders and policy-makers with building blocks to make tax systems more fair, efficient and difficult to circumvent ("paying the fair share in the right place").

### About Daniël Smit

Daniël Smit (Rotterdam, 1976) first studied piano at the Royal Conservatory in The Hague. He obtained his LL.M.-degrees in Dutch law and Dutch tax law (cum laude) in 2004 from Erasmus University Rotterdam. He obtained his PhD in 2011 at Tilburg University, where he has been part of the Tax Institute Tilburg from 2007 until August 2021 as endowed professor of Corporate Taxation and Corporate Finance. He is the author of more than a hundred national and international publications, particularly in the field of international and European tax law. In addition, he is also a frequent speaker at national and international conferences, seminars and (guest) lectures. His PhD thesis was awarded the European Academic Tax Thesis Award 2012.



# Key publications 2020 and 2021

## 8.1 Key publications 2020

- Ms. A.L. Titus - The Design of a Corporate Income Tax System and How to Protect It for the East African Federation (PhD). Promotor: Prof. dr. J.L. van de Streek. Co-promotor: Prof. dr. D.M. Weber.
- M. Nouwen, Harmful tax competition in the European Union (PhD), promotor: prof. P.J. Wattel, co-promoter: prof. dr. J.L. van de Streek and prof. dr. S. Van Thiel.
- T. Gerverdinck, Property law and taxes (PhD), promotor: prof. dr. P.J. Wattel, co-promotor: prof. dr. O.C.R. Marres.
- B. Farinha Aniceto da Silva, Taxing Digital Economy: A (critical) view around the GLoBE (Pillar Two) Frontiers of Law in China Law Review, published in Vol. 15 number 2 (June 2020), p. 111-142.
- W.R. Kooiman, Inleiding in de Vennootschapsbelasting. Het mysterie ontrafeld (deel II), Amsterdam, Uitgeverij Scripta Manum 2020, with E.M. Emanuels, 218 blz.
- O. Marres, Winstdrainage door renteaftrek, Updated 3rd edition, Deventer: Kluwer 2020, 371 blz.
- O. Marres, Bestrijding van misbruik door doorstromers; Het Unierechtelijke misbruikleerstuk en zijn invloed op belastingverdragen, (with I. de Groot), WFR 2020/209.
- H. Vermeulen, Het HvJ EU arrest Deka: Niet alles is hoe het lijkt. Weekblad voor Fiscaal Recht, 149(7331), blz. 464-471.
- A. Vvedenskaya, Common features of video games and social networks: importance for international taxation, published in Interactive Entertainment Law Review.

- D.M. Weber, With L.R.T Winkenius, Unierechtelijke knelpunten van de Spoedwet conditionele eindafrekening, WFR 2020/148.

- J. Wheeler, Some Initial Thoughts about the International Tax Order in a Post-Pandemic World, in Schoueri, L.E., Neto, L.F., Da Silveira, R.M. (eds), Novos Paradigmas da Tributação Internacional e a Covid-19, IBDT, 2020, pp. 201-210.

## 8.2 Key publications 2021

- Vanessa Arruda Ferreira, The Improper Use of Tax Treaties by Contracting States - Tax Treaty Dodging, (PhD), supervisor: prof. dr. Stef van Weeghel; co-supervisor: prof. dr. André Nollkaemper.

- W.R. Kooiman, Het argument van het vestigingsklimaat in het fiscale debat, WFR 2021/178, with S.M. van Rijssel.

- O.C.R. Marres, (with I. de Groot), Combatting Abuse by Conduit Companies. The Doctrine of Abuse under EU Law and Its Influence on Tax Treaties, European Taxation, Issue: 2021 (Volume 61), No. 8.

- D.M. Weber (with Jorn Steenbergen), The (absence of) Member State Autonomy in the Interpretation of DAC6: a Call for EU Guidance, EC Tax Review 2021/5-6, p.254-261.

- S. van Weeghel, Tax and Investment Treaties: A Few Observations, contribution to Thinker, Teacher, Traveler: Reimagining international tax, Essays in honor of H. David Rosenbloom, IBFD, September 2021, Chapter 49 pp. 637-652.

- S. van Weeghel, Have the OECD Model and the UN Model Served Their Purpose? Are They Still Fit for Purpose?, published in Bulletin for International Taxation, Anniversary Issue, Volume 75, No. 11/12-2021, pp. 588-593.

- M.B. Weijers, “Beboeting en bestraffing van de intermediair”, WFR 2021/71.






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# Research output 2020

## 9.1. Academic publications

**G.F. Boulogne**

Articles

- The Sound of Silence - over DST, NFV, Vpb en btw. MBB. Belastingbeschouwingen, 2020(11), blz. 490-500.

**M. van Dun**

Articles

- De vaste inrichting in de vennootschapsbelasting en conditionele bronbelasting: enkele recente en toekomstige ontwikkelingen (deel 1)', M. van Dun & A.W.G. Lamers (2020) MBB, 2020/12-43, blz. 540-554.

**B. Farinha Aniceto da Silva**

Articles

- Taxing Digital Economy: A (critical) view around the GLoBE (Pillar Two) Frontiers of Law in China Law Review, published in Vol. 15 number 2 (June 2020), p. 111-142.

**M. van Hilten**

- Omzetbelasting, Wolters Kluwer, Fiscale Studieserie, 16e druk (met Prof. dr. H.W.M. van Kesteren).

**W.R. Kooiman**

Books

- Inleiding in de Vennootschapsbelasting. Het mysterie ontrafeld (deel II), Amsterdam, Uitgeverij Scripta Manum 2020, with E.M. Emanuels, 218 blz.

**O. Marres**

Books

- Winstdrainage door renteaftrek, Updated 3rd edition, Deventer: Kluwer 2020.

Articles

- Bestrijding van misbruik door doorstromers; Het Unierechtelijke misbruikleerstuk en zijn invloed op belastingverdragen, (with I. de Groot), WFR 2020/209.

**H. Vermeulen**

Articles

- Het HvJ EU arrest Deka: Niet alles is hoe het lijkt. Weekblad voor Fiscaal Recht, 149(7331), blz. 464-471.
- Onder welke omstandigheden dienen nationale voordelen als Unierechtelijke voordelen aangemerkt te worden? Weekblad voor Fiscaal Recht, 149(7361), blz. 1530-1539, samen met H. Zuidhof.

**A. Vvedenskaya**

- Common features of video games and social networks: importance for international taxation, published in Interactive Entertainment Law Review.

**D.M. Weber**

- With L.R.T Winkenius, Unierechtelijke knelpunten van de Spoedwet conditionele eindafrekening, WFR 2020/148.

**J. Wheeler**

Articles

- Some Initial Thoughts about the International Tax Order in a Post-Pandemic World, in Schoueri, L.E., Neto, L.F., Da Silveira, R.M. (eds), Novos Paradigmas da Tributação Internacional e a Covid-19, IBDT, 2020, pp. 201-210.

**M.B. Weijers**

- N. van den Hoek & M.B. Weijers 'Van dergelijke consultatievoorstellen wil men verschoond blijven', WFR 2020/189.

**S. van Weeghel**

Articles

- Tax Policies and Measures to Tackle the Impact of Covid-19 in BRI Jurisdictions and Related Challenges, co-authors Long Ma and Jesscia Ma, published in Belt and Road Initiative Tax Journal: Responding to Covid-19: Tax Perspective, Volume 1, No. 1, 2020, pp. 72-79.

## 9.2 PhD research 2020

- A.L. Titus - The Design of a Corporate Income Tax System and How to Protect It for the East African Federation (PhD). Promotor: Prof. dr. J.L. van de Streek. Co-promotor: Prof. dr. D.M. Weber.
- M. Nouwen, Harmful tax competition in the European Union (PhD), promotor: prof. P.J. Wattel.
- T. Gerverdinck, Property law and taxes (PhD), promotor: prof. dr. P.J. Wattel, co-promotor: prof. dr. O.C.R. Marres.

## 9.3 Professional Publications 2020

### R.P.C. Cornelisse

#### Case notes

- Hoge Raad, 13 maart 2020, nr. 19/02042, BNB 2020/83
- Hoge Raad, 10 april 2020, nr. 18/02575, BNB 2020/85

#### Articles

- Schulden en de aangepaste vermogensrendementsheffing per 2022, NTFR 2020/513

### S. Bentohami

- HR 1 mei 2020, FED 2020/99
- HR 6 november 2020, FED 2021/34

### G.F. Boulogne

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- Hey, That's No Way To Say Goodbye – over de Spoedwet en de Fusierichtlijn: NLF-W 2020/16. NLF Wetenschappelijk, 2020(16), [16].
- Implementing the Multilateral Instrument in the Netherlands. In P. M. Lang (Ed.), The Implementation and Lasting Effects of the Multilateral Instrument: WU European and International Tax Law and Policy Series (pp. 1-15). Boulogne, G. F., & Smit, D, IBFD.
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### M. van Dun

#### Articles

- Notitie Fiscaal Verdragsbeleid 2020' NLFiscaal – Wetenschappelijk, 2020/8.

#### Books

- Jurisprudentie internationaal belastingrecht 2020/2021, M. van Dun & C. van der Woude, Boom Juridisch, 2020.

#### Book chapters

- Nederlandse Documentatie Fiscaal Recht (NDFR), SDU Fiscale & Financiële Uitgevers, Fiscale encyclopedie, onderdeel Internationaal, deel MLI, 'Artikel 7 OESO-Multilateraal anti-BEPS verdrag - Prevention of Treaty Abuse'.
- Nederlandse Documentatie Fiscaal Recht (NDFR), SDU Fiscale & Financiële Uitgevers, Fiscale encyclopedie, onderdeel Internationaal, deel MLI, 'Artikel 8 OESO-Multilateraal anti-BEPS verdrag - Dividend Transfer Transactions'.
- Nederlandse Documentatie Fiscaal Recht (NDFR), SDU Fiscale & Financiële Uitgevers, Fiscale encyclopedie, onderdeel Internationaal, deel MLI, 'Artikel 10 OESO-Multilateraal anti-BEPS verdrag - Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions'.

- Nederlandse Documentatie Fiscaal Recht (NDFR), SDU Fiscale & Financiële Uitgevers, Fiscale encyclopedie, onderdeel Internationaal, deel MLI, 'Artikel 11 OESO-Multilateraal anti-BEPS verdrag - Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents'.

**(Case) notes**

- Toerekening resultaten valutatermijncontracten; voorkomingswinst fiscale eenheid', noot bij Rechtbank Den Haag 31 oktober 2019, nr. 17/6882, NLFiscaal 2020/0229.
- Belastingverdragen; gevolgen van de non-discriminatiebepalingen', noot bij Ministerie van Financiën, Besluit van 16 december 2019, nr. 2019-1846500, NLFiscaal 2020/0172.
- Geen objectvrijstelling voor op Malta gevestigde bv', noot bij Rechtbank Noord-Nederland 13 februari 2020, nr. 17/2827 t/m 17/2829, NLFiscaal 2020/0620.
- Heffing van dividendbelasting niet in strijd met Unierecht', noot bij Hof Den Bosch 20 februari 2020, nr. 19/00297, NTFR 2020/1682.
- Naar Malta verplaatste vennootschap; heffingsrecht Nederland', noot bij Hof Den Bosch 13 maart 2020, nr. 19/00142 t/m 19/00144, NLFiscaal 2020/0964.
- Heffingsrecht inzake VPB en DB niet beperkt door verdragen', noot bij Hof Den Haag 24 juni 2020, nr. 19/00301 t/m 19/00304, NLFiscaal 2020/1586.
- A-G behandelt prejudiciële vragen over pensioenartikel belastingverdrag met Portugal', noot bij conclusie A-G Wattel 15 juli 2020, nr. 20/01393, NTFR 2020/2385.
- Antwoorden schriftelijk overleg Notitie Fiscaal Verdragsbeleid 2020', noot bij Ministerie van Financiën 21 september 2020, nr. 2020-0000166279, NLFiscaal 2020/2184.
- Hoge Raad beantwoordt prejudiciële vragen over pensioenartikel belastingverdrag met Portugal (I)', noot bij HR 6 november 2020, nr. 20/01393, NTFR 2020/3171.
- Hoge Raad beantwoordt prejudiciële vragen over pensioenartikel belastingverdrag met Portugal (II)', noot bij HR 6 november 2020, nr. 20/01404, NTFR 2020/3172.

**S.C.W. Douma**

- 'Liegen lassen ist die beste Erledigung', NTFR 2020/3066.
- Cursus Belastingrecht (Europees belastingrecht), hoofdstuk IX (Formeel EU-recht), Deventer: Wolters Kluwer 2020 (losbladig).

**M. van Hilten**

- The New VAT Record Keeping and Reporting Obligations for Payment Service Providers- International VAT Monitor June 2020, samen met Giorgio Beretta.

**W.R. Kooiman**

**Articles**

- Knelpunten UBO-register, NTFR-B 2020/38.
- Het fiscale schenkingsbegrip, NLF-W 2020/20.
- Boerenplaatsje-clausules in zwaar weer?, FBN 2020/27.

**Opinions**

- Financiering van de crisismaatregelen: naar een beter functionerend fiscaal stelsel. Deel I: Complexiteit van fiscale wetgeving, published on www2.deloitte.com, 26 October 2020.
- Waarom bestaat de vennootschapsbelasting?, NLF Opinie 2020/18.

**(Case) notes**

- Memorie van antwoord Eerste Kamer wetsvoorstel Wet beperking liquidatie- en stakingsverliesregeling, NTFR 2020/3582, with L.L. Lont.
- Nota van wijziging Wet beperking liquidatie- en stakingsverliesregeling, NTFR 2020/3319, with L.L. Lont.
- Nota n.a.v. verslag Tweede Kamer wetsvoorstel Wet beperking liquidatie- en stakingsverliesregeling, NTFR 2020/3078, with L.L. Lont.

- Nota van wijziging initiatiefwetsvoorstel Spoedwet conditionele eindafrekening dividendbelasting, NTFR 2020/2780.
- Initiatiefwetsvoorstel Spoedwet conditionele eindafrekening dividendbelasting, NTFR 2020/2270.
- Geen sprake van cv-structuur maar eenmanszaak; winst uit onderneming, NLF 2020/2603.
- In Stiftung ingebracht vermogen kwalificeert als APV; toerekening aan erfgenaam (1), NLF 2020/2231.
- Besluit op WOB-verzoek over de fiscale kwalificatie van APV-structuren, NLF 2020/1980.
- Wetsvoorstel 'Implementatie UBO-register'; nadere memorie van antwoord, NLF 2020/1453.
- Bestuurder STAK heeft na doorcertificering geen aanmerkelijk belang, NLF 2020/1376.
- Betaalde schenkbelasting behoort niet tot verkrijgingsprijs aanmerkelijk belang, NLF 2020/1272.

### O. Marres

#### Articles

- (with A. de Haan), Het kroonjuweel van de dominee, FED 2020/7.

### A.L. Mertens

#### Books

- Het beginsel van de minste pijn ; een inleiding tot de loonheffingen, Ars Aequi Libri, Nijmegen, 14e druk 2020; ISBN 978-94-9319-908-8.
- Hoofdzaken belastingrecht, Hoofdstuk 3, Boom Juridisch, 22e druk, 2020, ISBN 978-94-6290-7844-7.

#### Articles

- Loonheffingen in 2020, FBN 2020/2
- Eigen schuld, NTFR 2020/1338
- Coronacrisis: gevolgen voor de loonheffingen, FBN 2020/26

#### Case notes

- HR 13 maart 2020, ECLI:NL:HR:2020:400, 19/02014, BNB 2020/129, Ongerechtvaardigde beperking vrij verkeer van werknemers in zetelovereenkomst met EOB.
- HR 28 februari 2020, ECLI:NL:HR:2020:82, 19/01548, BNB 2020/82, Afkoop stamrecht.
- HR 18 oktober 2019, ECLI:NL:HR:2019:1596, 18/02552, BNB 2020/35, Uitkeringen uit onzuivere pensioenregeling waarvan de aanspraken in de periode 1979 tot en met 1999 tot het belastbare loon hebben behoord. Toepassing overgangsrecht.
- HR 12 juli 2019, ECLI:NL:HR:2019:1050, 18/00926, BNB 2020/20, Werkkostenregeling. Gebruikelijkheidstoets. Loon in de vorm van verstrekking van aandelen op basis van bestaand aandelenplan.
- Rb Den Haag 25 maart 2020, ECLI:NL:RBDHA:2020:2682, NLFiscaal 2020/0967.

#### Other notes

- Kennisdocument Wet tegemoetkomingen loondomein (Wtl), Ministerie van Sociale Zaken 15 januari 2020, NLFiscaal 2020/0418.
- Vijfde voortgangsbrief 'werken als zelfstandige', Minister van Sociale Zaken en Werkgelegenheid 15 juni 2020, nr. 2020-000083216, NTFR 2020/2009.
- Zesde voortgangsbrief over maatregelen werken als zelfstandige, Minister van Sociale Zaken en Werkgelegenheid 16 november 2020, nr. 2020-0000153321, NTFR 2020/3508.

**E.C.G. Okhuizen**

Books

- Hoofdzaken formeel belastingrecht, 5e druk, Boom 2020; (auteur van hoofdstukken 1 en 2; medeauteur van hoofdstuk 9); E.C.G. Okhuizen & L.J.A. Pieterse (red).

Case notes

- HR 23 oktober 2020, 19/05854, ECLI:NL:HR:2020:1672, NTFR 2020/3089.

Articles

- De anonieme tipgever, Wen er maar aan!, Tijdschrift voor formeel belastingrecht 2020/6.

**H. Vermeulen**

Books

- O.C.R Marres, S.J. Mol-Verver en H. Vermeulen (red.) (2020). Hoofdzaken belastingrecht. (22 ed.) Den Haag: Boom juridisch.

Book Chapters

- Vennootschapsbelasting, in: O.C.R Marres, S.J. Mol-Verver en H. Vermeulen (red.) (2020). Hoofdzaken belastingrecht. (22 ed.) Den Haag: Boom juridisch.
- Europees belastingrecht, in: O.C.R Marres, S.J. Mol-Verver en H. Vermeulen (red.) (2020). Hoofdzaken belastingrecht. (22 ed.) Den Haag: Boom juridisch.
- De fiscale beleggingsinstelling, in. A.W. Hofman, S.A.W.J. Strik en J.L. van de Streek (Eds). Cursus belastingrecht Vennootschapsbelasting, chapter 7.0.1. Deventer: Kluwer.
- De vrijgestelde beleggingsinstelling, in. A.W. Hofman, S.A.W.J. Strik en J.L. van de Streek (Eds). Cursus belastingrecht Vennootschapsbelasting, chapter 7.0.2. Deventer: Kluwer.

Articles

- Comments on Professor Yariv Brauner's Lecture "The True Nature of Tax Treaties". Bulletin for International Taxation, 74(1).
- Global Enterprise Taxation (GET) may be hard to get, but it should be the future: Comments to Bellingwout's paper. Intertax, 48(3), blz. 326-328.
- Is een beleggingsfonds een doelvermogen? Nederlands Tijdschrift voor Fiscaal Recht, 21(18), blz. 1-5. [1238].
- Nieuw op het menu in 2019: melding mogelijke agressieve belastingplanning door intermediairs (DAC 6). Vakstudie Nieuws, 2020/75(1), blz. 3-24.
- Vereist DAC6-wezenskenmerk een risico op belastingontwijking? Vakstudie Nieuws, 2020(38), 5.

**P.J. Wattel**

Case Notes

- Starbucks and Fiat: Arm's Length Competition Law, Intertax 2020, p. 119-121.

Editorials

- Staatssecretaris worden? Vooraf NJB 2020/3, blz. 183
- Het paard achter de wagen; Vooraf NJB 2020/10, blz. 681
- In tijden van nood leert men; Vooraf NJB 2020/18, blz. 1307
- Die Kompetenz-Kompetenz; Vooraf NJB 2020/25, blz. 1783
- RBG (Ruth Bader Ginsburg); Vooraf NJB 2020/32, blz. 2375
- SLAPP en Persvrijheid; Vooraf NJB 2020/43, blz. 3297

**D.M. Weber**

- Hfst 1 t/m 5 (145pp) in Europees belastingrecht, studenteneditie 2020-2021, Kluwer 2020.
- The influence of the COVID-19 pandemic on the application of the OECD PPT, GAARs and (some) SAARs: Lack of substance for the protection of the health - (www.kluwertaxlawblog.com).

**M.B. Weijers**

Articles

- M.B. Weijers, 'DAC6 en het nieuwe feit: much ado about nothing?' NTFR 2020/457

**J. Wheeler**

Chapters in book

- Metachapter 7: Time in Tax Treaties, in Vann, R. (ed.), Global Tax Treaty Commentaries, IBFD, 2020 – Updated online 12 March 2020.

**C. Wisman**

Articles

- M.F. de Wilde/ C. Wisman, HvJ over 'misbruik van Unierecht' in de directe belastingen: quo vadis?, ArsAequi, januari 2020.
- C. Wisman, FED 2020/147, Samenloop oude keuzeregeling met *Schumacker* en *Renneberg*: over 'gezinsinkomen', hypotheekrente-aftrek en voorkoming van dubbele heffing.
- C. Wisman EU vs. Lidstaten?, column TaxLive, 8 juli 2020.

Books

- P. Flutsch, L. Rijff, C. Wisman, Belastinggids 2020, Complete handleiding voor aangifte inkomstenbelasting 2019, januari 2020 Wolters Kluwer.
- C. Wisman, Hoofdstukken 4 t/m 7 (Winst en vennootschapsbelasting), in: Inleiding belastingheffing ondernemingen en particulieren 2020, februari 2020, SDU.
- C. Wisman, 2020, Hoofdzaken Belastingrecht, Marres, O. C. R., Mol-Verver, S. J. & Vermeulen, H. (eds.). 22e ed. Den Haag: Boom Juridisch, blz. 443-482.

Podcasts

- C. Wisman, Geen aftrek buitenlandse ziektekosten bij voldoende inkomen in woonstaat, 13 maart 2020, Podcast, Kluwer TaxVisions.
- C. Wisman, Grensoverschrijdende verliesverrekening binnen de EU, 21 februari 2020, Podcast, Kluwer Thema TaxVisions.
- C. Wisman, HvJ oordeelt over aandeelhouders- en dooruitdelingseis bij fbi-regime, 14 februari 2020, Podcast, Kluwer TaxVisions.
- C. Wisman, Besluit over toelichting fiscale gevolgen terugtrekkingsakkoord Brexit, 7 februari 2020, Podcast, Kluwer TaxVisions.
- C. Wisman, Kwalificerende buitenlandse belastingplichtige mag alleen eigen hypotheekrente aftrekken, 4 Dec 2020,TaxVisions.
- C. Wisman, Navorderen schenkingsrecht zeventien jaar na schenking niet in strijd met EU-recht, 16 oktober 2020, TaxVisions.
- C. Wisman, Besluit MAP-tiebreaker verschenen, 17 januari 2020, Podcast, Kluwer TaxVisions.
- C. Wisman, Beleidsbesluit m.b.t. art. 7.8 Wet IB 2001 3 januari 2020, TaxVisions.
- C. Wisman, Hoge Raad over 'vervangende betaling' bij teruggaaf dividendbelasting buitenlands beleggingsfonds, 3 oktober 2020, TaxVisions.

**S. van Weeghel**

Editorials

- Covid 19 and Beyond, Intertax, Volume 48, Issue 8 & 9, 2020 pp. 733 – 735.

## 9.4 Presentations 2020

**M. van Hilten**

- 22-24 January 2020, Wirtschafts Universität Wien, Keynote speaker conference Court of Justice of the EU, Recent VAT cases

**W.R. Kooiman**

- 19 May 2020 Lecture 'Belastingarresten: interpreteren & adviseren', organized by Maarschalk Ligthart
- 7 January 2020 Workshop 'De kunst van het voordragen' for law students, organized by Amsterdam Law Firm

**O. Marres**

- 2 maart 2020 Introduction 'Renteaftrek bij buitenlandse ondernemingen actief in Nederland (with J.J.L. Leenman)', Post-Master Internationaal & Europees Belastingrecht 2020 (PMIEB), Rotterdam

**H. Vermeulen**

- 9 maart 2020 Europees (direct) belastingrecht', Studiecentrum Rechtspleging (SSR), Utrecht
- 29 juni 2020 Renteaftrekbeperkingen', Belastingdienst Vastgoedtechniek, Nyenrode, Breukelen
- 7 juli 2020 Corporate taxation', Europäische Rechtsakademie (ERA), Trier
- 17 augustus 2020 Vennootschapsbelasting', Nyenrode, Breukelen.
- 26 oktober 2020 Nieuwe jurisprudentie, Paob, Utrecht
- 4 december 2020 State aid assessment: impact of the recent GC jurisprudence, Europäische Rechtsakademie (ERA), Tier
- 14 december 2020 Vastgoedbeleggen: overzicht juridische en fiscale aspecten bij fondsstructurering', Amsterdam School of Real Estate, Amsterdam

**A. Vvedenskaya**

- 19-21 November 2020, Game Industry Conference, Poznan, Astrologers proclaim the week of taxes. Problems doubled!

**P.J. Wattel**

- 3 juni 2020, Het arm's length beginsel in EU-perspectief; is de Europese Commissie te ver gegaan met een eigen arm's lenth beginsel? De Starbuckszaak: begin van het einde of redding van transfer pricing?, Online WFR Fiscaal Café

**S. van Weeghel**

- 10 - 14 February 2020, Lecturer, From Arm's Length to Value Creation Markets, IFA Travelling Lectureship, Canada
- 5 March 2020, Discussant, PPT Round Table, Vrije Universiteit, Amsterdam
- 2 June 2020, Keynote speaker, COVID-19 and Beyond, virtual meeting Belt & Road Initiative Tax Administration Cooperation Mechnism (BRITACOM)
- 10 June 2020, Chair & Moderator, Domestic Law Meanings (including Deeming Fictions) of Undefined Treaty Terms, IFA- India Virtual International Tax Masterclass Series
- 15 June 2020, Guest expert, Tax Takes Episode 10: Tax Relief and Recovery Measures - Design and Policy Issues, IBFD Tax Takes: The COVID-19 Crisis
- 11 September 2020, Speaker, Tax and Investment Treaties: A World to Explore!, Klaus Vogel Lecture 2020, Vienna
- 6 November 2020, Online instructor: UvA/IBFD LLM course technical meeting Pillar 1 & Pillar 2
- 24 November 2020, Chair, IFA/OECD Seminar, virtual IFA Annual Congress

- 7 December 2020, Opening presentation, USA or China? Comparison between the two tax environments for German companies, Nikolaussitzung des Fachinstituts der Steuerberater
- 9 December 2020, Moderator, European Business Tax Forum (EBTF) virtual seminar: Addressing current and future society challenges – the role of large businesses and tax transparency
- 15 December 2020, Key note speaker, Tax Digitalization in the Global Pandemic, BRITACOM high-level virtual conference

**D.M. Weber**

- 24 March 2020, IFA Poland - Changing the Global Tax Landscape for Foreign Direct Investments: The Importance of Economic Substance -2, Online conference

# 10

# Research output 2021

## 10.1 Academic publications

**R.P.C. Cornelisse**

Articles

- Wanneer is het in aanmerking nemen van een (latent) verlies in strijd met goed koopmansgebruik [samen met C.B. Bavinck], WFR 2021/170

**W.R. Kooiman**

Articles

- Het argument van het vestigingsklimaat in het fiscale debat, WFR 2021/178, with S.M. van Rijssel.

**O.C.R. Marres**

Articles

- (with I. de Groot), Combatting Abuse by Conduit Companies. The Doctrine of Abuse under EU Law and Its Influence on Tax Treaties, European Taxation, Issue: 2021 (Volume 61), No. 8

**P.J. Wattel**

- Ne bis in idem in Luxemburg en in Straatsburg; SEW (special EHRM en HvJ EU) 2021/203 (december), p. 640-651.

**D.M. Weber**

- With Jorn Steenbergen, The (absence of) Member State Autonomy in the Interpretation of DAC6: a Call for EU Guidance, EC Tax Review 2021/5-6, p.254-261

**S. van Weeghel**

Articles

- Tax and Investment Treaties: A Few Observations, contribution to Thinker, Teacher, Traveler: Reimagining international tax, Essays in honor of H. David Rosenbloom, IBFD, September 2021, Chapter 49 pp. 637-652

- Have the OECD Model and the UN Model Served Their Purpose? Are They Still Fit for Purpose?, published in Bulletin for International Taxation, Anniversary Issue, Volume 75, No. 11/12-2021, pp. 588-593

**M.B. Weijers**

Articles

- "Beboeting en bestraffing van de intermediair", WFR 2021/71.
- "DAC6, MDR, Mandatory disclosure… what's in the name", WPNR 2021/7316.

## 10.2 PhD research 2021

- Vanessa Arruda Ferreira, The Improper Use of Tax Treaties by Contracting States - Tax Treaty Dodging, (PhD) supervisor: prof. dr. Stef van Weeghel; co-supervisor: prof. dr. André Nollkaemper.

## 10.3 Professional Publications 2021

**R.P.C. Cornelisse**

Articles

- Technisch aanmerkelijk belang en recente (voorgestelde) wettelijke aanpassingen, NTFR 2021/847

Case notes

- Hoge Raad, 18 december 2020, nr. 19/03341, BNB 2021/45
- Hoge Raad, 29 januari 2021, nr. 19/03242, BNB 2021/57
- Hoge Raad, 19 februari 2021, nr. 19/01961, BNB 2021/71
- Hoge Raad, 9 april 2021, nr. 17/06076, BNB 2021/87
- Hoge Raad, 16 april 2021, nr. 18/01052, BNB 2021/88
- Hoge Raad, 9 april 2021, nr. 19/00104, BNB 2021/89

**C. Cipollini**

- Aiuti di Stato fiscali nella crisi COVID-19: un'analisi funzionale delle misure nazionali 3 Dec 2021, In: Rassegna Tributaria. 2021, 4, p. 905-940 37 p.

**M. van Hilten**

- Good Faith and Legitimate Expectations in VAT, article in conference book of the CJEU VAT recent case law 2020, Wirtschafts Universität Wien.
- External neutrality: balancing between legal character and combating fraud, article in book commemorating Ben Terra (conference 10-11 September 2021).

**W.R. Kooiman**

Articles

- Hoogleraren met een dubbele pet onafhankelijk?, NLF-W 2021/30, with D. Notenboom.
- Hybride interpretatie, MBB 2021/18, with J.J.A.M. Korving.
- Grenzen aan het APV-regime, NLF-W 2021/9.

Opinions

- Reactie op 'Alzo Wij het op u hebben gemunt…', NLF Opinie 2021/30, with J. van der Have.
- Financiering van de crisismaatregelen: naar een beter functionerend fiscaal stelsel. Deel III: Informatie en digitalisering, published on www2.deloitte.com, 3 November 2021.
- Reactie internetconsultatie wetsvoorstel Wet tegengaan mismatches bij toepassing zakelijkheidsbeginsel, published on www.internetconsultatie.nl/verrekenprijsverschillen/reacties, 2 April 2021.

- Financiering van de crisismaatregelen: naar een beter functionerend fiscaal stelsel. Deel II: Interpretatie en harmonisatie, published on www2.deloitte.com, 1 March 2021.
- Gedragsregels fiscaal publiceren, WFR 2021/41, with F.G. Barnard.

**(Case) notes**
- Schade door beroepsfout bij tegengaan gevolgen spoedreparatie, NTFR 2021/2555.
- Implementatiewet registratie UBO's van trusts enz.; nota's, NLF 2021/1458.
- Beantwoording Kamervragen over het UBO-register, NLF 2021/1457.
- Rapport erfbelasting in OESO-landen, NLF 2021/1148.
- Implementatiewet registratie UBO's van trusts en soortgelijke constructies, NLF 2021/1025.
- Liechtensteinse Stiftung; toerekening aan erven oprichter, beloning voor werkzaamheden (1), NLF 2021/0727.
- Onterechte toerekening van vermogen SPF, NLF 2021/0195.

**Press/media**
- Het Financieele Dagblad, 10 August 2021, ''Weinig verschil tussen belastinghoogleraar met en zonder dubbele pet''.
- Het Financieele Dagblad, 26 July 2021, 'Belastingclaim voor geëmigreerde ondernemers schoot zijn doel voorbij'.

### B. Kuzniacki
- Kuzniacki, B., & Morawski, W. (2021). The German-Polish Tax Problems of Cross-Border Workers in the COVID-19 Pandemic – When the Remedy is Worse than the Problem. Bialystok Legal Studies, 2(4), pp. 95-110.

### O.C.R. Marres
**Case notes**
- HR 20 November 2020, case no. 19/04790, ECLI:NL:HR:2020:1856, BNB 2021/14 (Resultaat uit overige werkzaamheden. Verlies onvolwaardige vordering bij omzetting vordering geen gevolg van aanvaarden onzakelijk debiteurenrisico)
- CJEU 20 January 2021, Case C-484/19 (Lexel), ECLI:EU:C:2021:34, BNB 2021/75 (Zweedse renteaftrekbeperking is in strijd met vrijheid van vestiging)
- HR 24 September 2021, case no. 20/01875, ECLI:NL:HR:2021:1352, FED 2021/147 (DJ kan ten laste van zijn 'star company' geheven bronbelasting niet verrekenen)

### A.L. Mertens
**Books**
- Het beginsel van de minste pijn; een inleiding tot de loonheffingen Ars Aequi Libri, Nijmegen, 15e druk 2020.
- Hoofdzaken belastingrecht, Hoofdstuk 3, Boom Juridisch, 23e druk, 2021.

**Articles**
- De loonheffingen in 2021, FBN 2021/1
- Eindheffing: over draagkracht gesproken, NTFR 2021/1667

**Case notes**
- HR 6 november 2020, ECLI:NL:HR:2020:1746, 19/03369, BNB 2021/41, Arbeidsovereenkomst, uitleg en kwalificatie
- HR 18 december 2020, ECLI:NL:HR:2020:2091, 20/01818, BNB 2021/56, Premieplicht Rijnvarenden
- HR 5 februari 2021, ECLI:NL:HR:2021:180, 20/00860, BNB 2021/98, Sectorpremiepercentage bij
- HR 7 mei 2021, ECLI:NL:HR:2021:710, 20/01381, BNB 2021/114, Sectorindeling werknemersverzekeringen. Samengestelde onderneming
- HR 18 juni 2021, ECLI:NL:HR:2021:956, 20/00551, BNB 2021/148, Overlijdens-uitkering door werkgever

**S.J. Mol-Verver**

**Books**

- Deelname aan onderzoek 'Fiscale aspecten van de deeleconomie'. Rapport van de commissie deeleconomie, verschenen op 17 maart 2021, geschriften van de vereniging voor Belastingwetenschap nr. 261.

**Case notes**

Hoge Raad 29 januari 2021, nr. 20/01427, FED 2021/91

**P.J. Wattel**

**Editorials**

- Pandemiewinstbelasting; Vooraf NJB 2021/3, p. 193.
- Marktconforme *profit shifting*; Vooraf NJB 2021/10, p. 745
- Gefeliciteerd! (World Happiness Report); Vooraf NJB 2021/19, p. 1561
- Uit de klei getrokken/de kluiten gewassen; Vooraf NJB 2021/29, p. 2397
- Slapende honden, eenhoorns, draken en luchtfietsen, Vooraf NJB 2021/32, p. 2649
- De *Rule of Law* in Nederland; Vooraf NJB 2021/40, p. 3309

**Articles**

Le rôle des juridictions en fiscalité internationale; un point de vue néerlandais; dossier 'fiscaliste international demain: quelles problématiques? quels métiers?', Revue de la Fiscalité Internationale 2021/2 (Mai), p. 37-38;

**Case notes**

Court of justice of the EU, 20 January 2021, Case C 484/19 (*Lexel AB*) - profit shifting; Swedish anti-BEPS measure and group contribution scheme incompatible with EU free movement rights; H&I 2021/342

**H. Vermeulen**

**Books**

- H. Vermeulen (red.), Grondslagen internationaal en Europees belastingrecht (10e druk), Boom juridisch, Den Haag 2021.
- O.C.R Marres, H. Vermeulen en C. Wisman (red.). Hoofdzaken belastingrecht (23e druk), Boom juridisch, Den Haag 2021.

**Book chapters**

- Vennootschapsbelasting, in: O.C.R Marres, H. Vermeulen en C. Wisman (red.). Hoofdzaken belastingrecht (23e druk), Boom juridisch, Den Haag 2021.
- Europees belastingrecht, in: O.C.R Marres, H. Vermeulen en C. Wisman (red.). Hoofdzaken belastingrecht (23e druk), Boom juridisch, Den Haag 2021.
- Introductie, in: H. Vermeulen (red.), Grondslagen internationaal en Europees belastingrecht (10e druk), Boom juridisch, Den Haag 2021.
- Belastingverdragen, in: H. Vermeulen (red.), Grondslagen internationaal en Europees belastingrecht (10e druk), Boom juridisch, Den Haag 2021 met Z. Zalmai.
- De fiscale beleggingsinstelling, in: G.C. van der Burgt, A.W. Hofman en J.L. van de Streek (red.). Cursus belastingrecht Vennootschapsbelasting, hoofdstuk 7.0.1. Deventer: Kluwer 2021.
- De vrijgestelde beleggingsinstelling, in: G.C. van der Burgt, A.W. Hofman en J.L. van de Streek (red.). Cursus belastingrecht Vennootschapsbelasting, hoofdstuk 7.0.1. Deventer: Kluwer 2021.
- Minimumkapitaalregel voor banken en verzekeraars, in: G.C. van der Burgt, A.W. Hofman en J.L. van de Streek (red.). Cursus belastingrecht Vennootschapsbelasting, hoofdstuk 2.11. Deventer: Kluwer 2021.

### Articles

- Brexit: Belastingen. Bedrijfsjuridische Berichten, 2021/8
- Brexit: directe werking exit? Vakstudie Nieuws, 2021/14.5
- Collectief vastgoedbeleggen in Nederlands vastgoed. NTFR: Nederlands Tijdschrift voor Fiscaal Recht, 2021.1390, p. 1-8
- De Hoge Raad en de deelnemingsvrijstelling. Vakstudie Nieuws, 2021/1.0.

**D.M. Weber**

- Hfst 1 t/m 5 (174pp) in Europees belastingrecht, Update studenteneditie 2021-2022, Kluwer 2021

**S. van Weeghel**

### Case notes

- HR 6 November 2020, nr. 19/03212, BNB 2021/29

### Opinions

- Transparency is turning a corner, article published in Intertax, Volume 49, Issue 6 & 7, 2021 pp. 480-481
- Multinationals in de verkiezingsprogramma's 2021, WFR 2021/49

**J. Wheeler**

### Articles

- Wheeler, J., Metachapter 7: Time in Tax Treaties, in Vann, R. (ed.), Global Tax Treaty Commentaries, IBFD, 2021 – Updated online 1 March 2021.
- Wheeler, J. Tax Treaties: What are we Going to do with Them?, ISSN: 2352-9202, Volume 75, Bull. Intl. Taxn, No. 11/12, IBFD, 2021

**M.B. Weijers**

### Articles

- "Main benefit test: een rechtsvergelijking", NLF-W 2021/19.
- M.B. Weijers, 'Achter de gesloten deuren van de landelijke erfrechtkamer', NTFR 2021/312.

## 10.4 Presentations 2021

**C. Cipollini**

- 3 December 2021, Symposium Algorithmic Law and Society - HEC Paris

**M. van Hilten**

- 25-27 March 202, Wirtschafts Universität Wien, conference CJEU VAT Recent Case Law, Keynote speaker on *Good Faith and Legitimate Expectations in VAT.*
- 10-11 September 2021, Lund University School of Economics and Management, congress "*Ben Terra's European Tax Law: Value Added Tax and Beyond*", keynote speaker on external neutrality of VAT.

**W.R. Kooiman**

- 22 February 2021, Lecture 'De oorsprong van de vennootschapsbelasting' for law students, organized by Stichting Rechtswinkel Amsterdam.
- Workshop 'De kunst van het voordragen' for law students, organized by Amsterdam Law Firm, 3 February 2021.

**O.C.R. Marres**

- Introduction 'Renteaftrek bij buitenlandse ondernemingen actief in Nederland (with J.J.L. Leenman)
- 1 March 2021, Post-Master Internationaal & Europees Belastingrecht 2021 (PMIEB), Rotterdam

- 27 May 2021 (online), Introduction 'Antimisbruikbepalingen tegen doorstroom-vennootschappen', Jonge Orde van Belastingadviseurs
- 9 and 10 October 2021, Chair, Introduction 'Inleiding tot de bronbelasting', Fiscale Conferentie 51, Zeist

**S.J. Mol-Verver**
- Diverse doceeractiviteiten in het kader van de beroepsopleiding van de Law Firm School.
- Assesor SKO-UVA.

**J. Wheeler**
- 30-31 March 2021, Judge, Leuven Moot Court Competition, IBFD – Institute of Tax Law of KU Leuven, Leuven, Belgium (online).

**H. Vermeulen**
- 12 januari 2021, Mandatory Disclosure (MDR), hallmark C.1, *Nederlandse Orde van Belastingadviseurs (NOB)*, Amsterdam.
- 15 maart 2021,'Europees (direct) belastingrecht', *Studiecentrum Rechtspleging (SSR)*, Utrecht.
- 23 april 2021, Nieuwe jurisprudentie, *Paob*, Utrecht.
- 16 augustus 2021, 'Financieringsregels', *Nyenrode*, Breukelen.
- 7 July 2021, Corporate taxation', *Europäische Rechtsakademie (ERA)*, Trier.

**A. Vvedenskaya**
- 3 February 2021– Queens Mary University of London Panel discussion
- 25 March 2021 Finance University, Moscow, Russia Eurasian tax week Participation in Panel discussion
- 25 March 2021, Finance University, Moscow, Russia Guest lecture on Transfer Pricing: arms-length principle problems and possible alternatives
- 18 May 2021 Kluwer International Tax Blog Assessing in-game taxes from a tax perspective

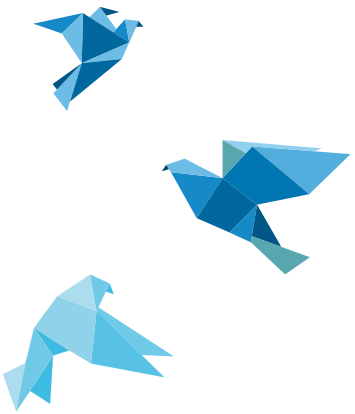
**D.M. Weber**
- 10 november 2021, Abuse of EU Law – Reflections, Misbruik van Unierecht na de Deense zaken, 12e Rondetafel Europees fiscaal recht, SOB

**S. van Weeghel**
- 20 January 2021, Speaker, Virtual Roundtable on Tax Morale: Cooperation and Trust between MNEs and Tax Administrations (joint IOTA-OECD event)
- 10 February 2021, Inleider, Online mini-conferentie naar een nieuw internationaal belastingstelsel
- 10-12 February 2021, Panel member, Tax & Social Responsibility panel, TCPI's 22nd Annual Tax Policy & Practice Symposium (virtual)
- 24 June 2021, Speaker, BRITACOM virtual seminar themed on Tax Treaty
- 25 June 2021, Deelnemer debatmiddag wetenschappelijke onafhankelijkheid, VBW
- 8 September 2021, Moderator, Topic 2: Tax Administration Digitalization, The Second Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF), virtual
- 9-10 September 2021, Panel member, 51e Fiscale Conferentie: Bronbelasting, Zeist
- 10 September 2021, Lecturer, Tax and development: where are we heading?, IBDT (Brazilian Insititute for Tax Law), virtual
- 9 November 2021, Speaker, ABP Responsible Investments Seminar: Tax transparency "Different perspectives on responsible tax behaviour", Hilversum
- 11 November 2021, Moderator, The future evolution of jurisdiction over tax-related disputes under IIAs, Webinar series: The Role of Investment Arbitration in Tax Disputes, University of Lausanne

- 2-4 December 2021, Keynote speaker on Day 2,  FIT/IBFD Annual Conferenc, Silver Jubilee Edition
- 11 December 2021, Speaker, Webinar by APAC Committee of IFA - Looking at Tax Earth from Mars, with a cup of Coffee!!
- 17 December 2021, Moderator, European Business Tax Forum (EBTF) virtual seminar
- On the road to sustainable and ESG-focused business policies: The role of tax transparency

**Interviews**

- 25 March – Online interview with IMF delegation on CIT avoidance mechanisms/ loopholes. Difficulties of the Dutch CIT system for Dutch multinationals
- 7 June – CNBC Asia live interview on the back of the G7 Finance Ministers meeting
- 4 November – Author interview for IBFD Bulletin for International Taxation 75th Jubilee edition





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