University of Amsterdam

Amsterdam Centre for Tax Law

Course

The consequences of OECD BEPS in the EU and other developments in EU Tax Law

During this course consequences of OECD BEPS in the EU will be discussed and other important new developments in EU Tax. The course will be held at the Ministry of Finance of the Slovak Republic and is open to a limited number of persons from outside the Ministry.

Bratislava | 22 and 23 October 2015

Speakers

Prof. Dr Dennis Weber, Director Amsterdam Centre for Tax Law of the University of Amsterdam (ACTL), professor Corporate Tax Law and of counsel Loyens & Loeff

Prof. Dr Jan van de Streek, professor of Corporate Group Taxation at the ACTL

Dr Maarten de Wilde, Erasmus University Rotterdam and ACTL

More info

www.actl.uva.nl > News & Events (for the application form)

Venue

Large Taxpayers office
Daňový úrad pre vybrané daňové subjekty
Radlinského 37
817 73 Bratislava
Slovak Republic

Organisation

The seminar is organised by the Amsterdam Centre for Tax Law in co-operation with the Ministry of Finance of the Slovak Republic

www.actl.uva.nl

Programme

Thursday 22 October 2015 | 9.00-18.00 and
Friday 23 October 2015 | 9.00-17.00

Subjects to be discussed

- The new EU GAAR in the parent-subsidiary directive (intragroup dividends) and in the Interest and Royalties directive;
- Forthcoming EU anti-BEPS directive
- Minimum taxation in the EU anti-BEPS proposals
- Abuse of Tax treaties - OECD Action 6
- The EU abuse of tax law doctrine
- Common (Consolidation) Corporate Tax Base (CCCTB)
- CFC-legislation
- Hybrid mismatches
- Patent boxes (modified nexus approach)
- Group taxation - per element approach (*Groupe Steria*)
- Cross-border losses and EU law (from *Marks & Spencer* to *Commission/UK*)
- Tax Mismatches versus State Aid
- Ruling and Advanced Transfer Pricing Agreements (APA) versus State Aid (Apple, Starbucks/FIAT/Amazon cases)
- Withholding taxes and EU Law (*Miljoen*)
- Recent developments