UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law



Annual Report 2017

Inhoud

4 About
5 Funding
5 Location

6 Working together
7 GREIT
7 IBFD
7 Partnerships
7 Global Tax Conference Project

8 Research Programme
8 Tax Sovereigtnty and (Anti)-Globalisation
9 Background and objective of the ACTL Research programme
10 Research themes
13 Methodology
13 Objectives /strategy/societal relevance
13 Researchers

14 Organization
15 Advisory board
16 Research staff Tax Sovereignty and (Anti)-Globalisation
17 Staff overview (including other employers)

18 Activities
19 General overview
19 UvA-IBFD Advanced Master (LLM) in International Tax Law: principles, Policy and Practice
19 Sjoerd Douma
20 Common Consolidated Corporate Tax Base (CCCTB) conference en and research project
20 Conferences
22 Key publications

24 Research output
25 Academic publications
26 Professional publications
28 Presentations
30 ACTL in the news



About

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 twenty members, which includes professors, assistant professors and PhD researchers. In addition, several external researchers are associated with the ACTL. The ACTL regularly organizes (international) conferences, seminars and courses.

The Director of the ACTL is Prof. Dr Dennis Weber, professor of European Corporate Tax Law.

The ACTL professors are:
- Prof. Dr Rob Cornelisse
- Prof. Dr Sjoerd Douma
- Prof. Dr Mariken van Hilten
- Prof. Dr Otto Marres
- Prof. Dr Jan van de Streek
- Prof. Dr Hein Vermeulen
- Prof. Dr Peter Wattel
- Prof. Dr Dennis Weber
- Prof. Dr Stef van Weeghel

Funding

Most of the research in the ACTL research programme is funded by the first flow of funds (government funds). Furthermore, ACTL conferences are usually sponsored due to which these remain cost-neutral.

Location

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

The ACTL website is actl.uva.nl. Here you can find news from the ACTL, upcoming events, information about the ACTL-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. Persons who are interested in the activities of the ACTL are kept up to date. At the end of 2017, the group had over 2300 members.



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

GREIT

The ACTL is one of the founders of the Group for Research on European and International Taxation (GREIT) 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).

IBFD

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.

Partnerships

Outside the EU, the ACTL co-operates with universities in various parts of the world, such as:

- New York University (USA);
- FGV Rio (Brazil);
- Financial University of Moscow (Russia);
- Malaysian Tax Academy (Malaysia);
- Universidad del Rosario (Colombia);
- Central University of Finance and Economics (China);
- University of São Paulo (Brasil).

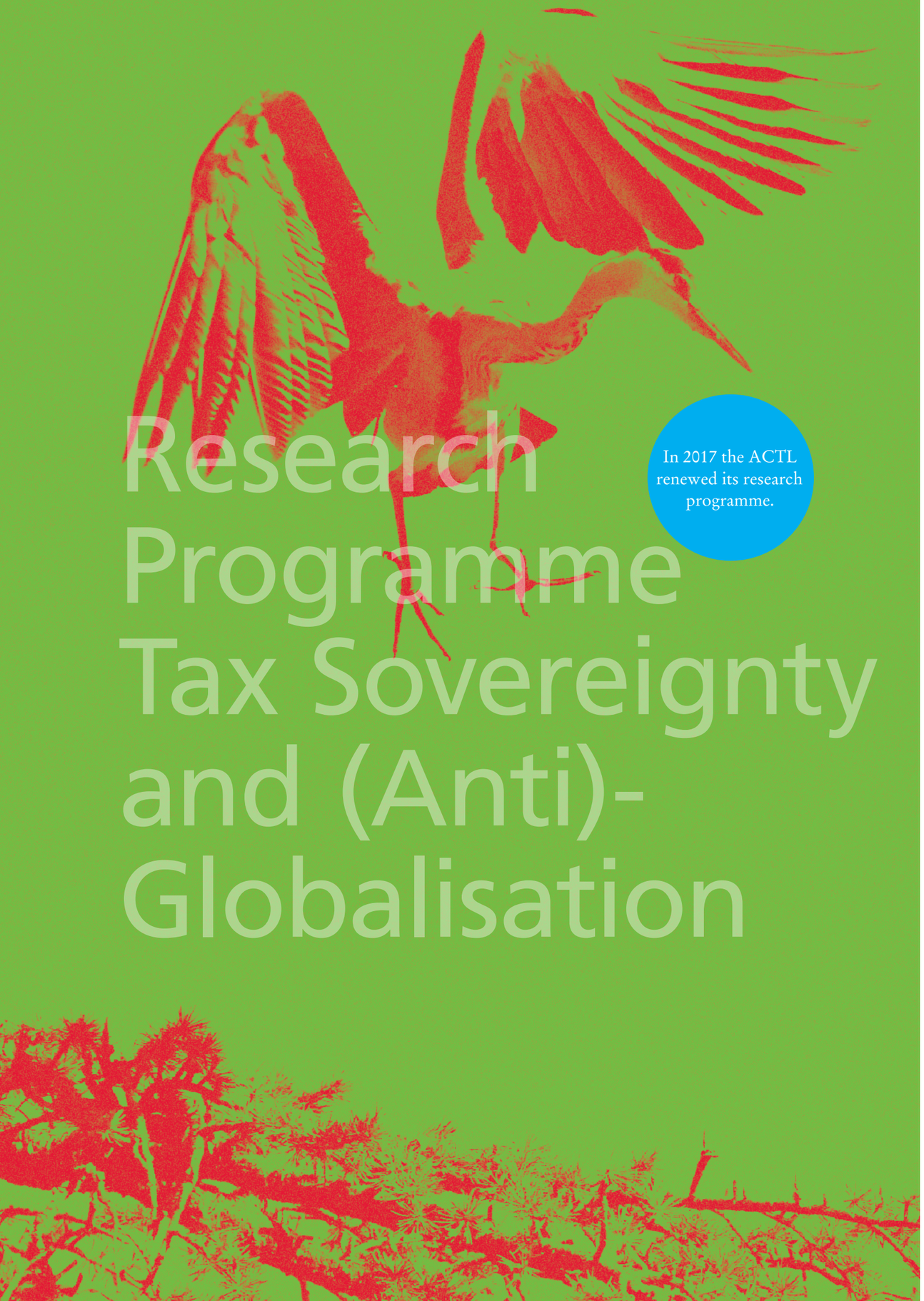
Global Tax Conference Project

In 2016 four academic institutions started to cooperate together in the 'Global Tax Conference Project'. In this project conferences will be held in different places around the world en books published.

Participating institutions are:

1. The Amsterdam Centre for Tax Law of the University of Amsterdam
2. New York University
3. The IBDT of the University of São Paulo
4. The China International Tax Center of the Central University of Finance and Economics in Beijing

In 2017 a conference was hold in in Beijing at the Central University of Finance and Economics.



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).

[1] Controlled foreign corporations

Research themes

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

- Research theme 1: double tax treaties and multilateral instruments (regular international public law);
- Research theme 2: the EU treaty freedoms and EU State Aid rules (negative market integration)'
- Research theme 3: the EU directives in the area of direct and indirect tax law (positive market integration); and
- Research 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.

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 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 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 that will be researched include:

1. 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;
2. 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;
3. The relevance of the Vienna Convention on the Law of Treaties for the application of tax treaties
4. The relevance of justified expectations of both the contracting States and of their residents for the interpretation of these bilateral tax treaties;
5. The possibility to fight treaty abuse by taxpayers (the doctrine of fraus conventionis or fraus tractatus)
6. The phenomenon of tax treaty overrides
7. 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
8. 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

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 will explore 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 that will be researched include:

1. 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?);
2. The contribution of the EU treaty freedoms to the reduction of international double taxation;
3. 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);
4. 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'?
5. 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 pardon it from being selective?

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 will explore 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 will assess 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.

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.

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).

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.

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.

Organization

The director of the ACTL is Prof. Dr Dennis Weber. Wendy Rademaker became the new management-assistant as of october 2017. Carla van den Berg, management-assistant, left the ACTL in September 2017. Reinier Kooiman joined the ACTL as a researcher in September 2017. Sjoerd Douma joined the ACTL as a professor in October 2017.

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.

Research staff Tax Sovereignty and (Anti)-Globalisation

ACTL Fte

	Name	Fte
Professors (9)	Prof. Dr R.P.C. Cornelisse	0.24
	Prof. Dr S.C.W Douma	0.08
	Prof. Dr M. van Hilten	0.00
	Prof. Dr O.C.R. Marres	0.16
	Prof. Dr J.L. van de Streek	0.16
	Prof. Dr H. Vermeulen	0.16
	Prof. Dr P.J. Wattel	0.08
	Prof. Dr D.M. Weber	0.20
	Prof. Dr S. van Weeghel	0.08
Assistant professors (9)	Dr M. van Dun	0.00
	Dr W.R. Kooiman	0.08
	Mr. A.L. Mertens	0.00
	Mr. Dr S.J. Mol-Verver	0.24
	Mr. drs. W.A.P. Nieuwenhuizen	0.00
	Dr E. Poelmann	0.16
	Dr A. Rozendal	0.00
	Dr Bruno da Silva	0.00
	Dr J. Wheeler	0.24

	Name	Fte
Researchers (20)	Samira Bentohami	0.00
	Reinout de Boer	0.00
	Victor Chew	0.00
	Martine Chin-Oldenziel	0.00
	Vanessa Ferreira	0.00
	Tjebbe Gerverdinck	0.00
	Gerrit Groen	0.00
	Paul Hondius	0.00
	Alexia Kardachaki	0.00
	Mick Knops	0.00
	Martijn Nouwen	0.40
	Elise Okhuizen	0.00
	William Owusu Demitia	0.00
	Raul Papotti	0.00
	Natalia Quiñones	0.00
	Thidaporn Sirithaporn	0.00
	Afton Titus	0.00
	Clark Warren	0.20
	Martijn Weijers	0.00
	Ciska Wisman	0.00

Total research staff (38)

Total Fte (3,20)

Staff overview (including other employers)

Director

Prof. Dr D. (Dennis) M. Weber
- Professor European Corporate Tax law
- Loyens & Loeff

Management-assistant ACTL

W.E. (Wendy) Rademaker-Swart

Professors

Prof. Dr R. (Rob) P.C. Cornelisse
- Professor Tax Law
- Loyens & Loeff

Prof. Dr S. (Sjoerd) Douma
- professor of International and European Procedural Tax Law
- Lubbers, Boer & Douma

Prof. Dr O. (Otto) C.R. Marres
- Professor Integrity of the corporate tax base
- Tax lawyer at KPMG Meijburg & Co
- Deputy judge at the Court of Appeals of The Hague

Prof. Dr J. (Jan) L. van de Streek
- Professor Corporate Taxation

Prof. Dr H. (Hein) Vermeulen
- Professor of Tax Law
- PricewaterhouseCoopers

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
- PricewaterhouseCoopers

Prof. mr. Dr M.E. (Mariken) van Hilten
- Professor Indirect Tax Law
- Judge at the Netherlands Supreme Court

Assistant professors

Dr M. (Michel) van Dun
- Assistant professor International Tax Law

Dr W.R. (Reinier) Kooiman
- Assistant professor Corporate Taxation
- Deloitte

Mr. A. (Ton) L. Mertens
- Assistant professor Income Taxation and Employment Taxes
- Independent tax lawyer
- Deputy judge ‘s-Hertogenbosch Tax Court of Appeals
- Assistant professor University of Leiden

Mr. Dr S. (Suzanne) J. Mol-Verver
- Assistant professor Corporate Taxation and Income Taxation

Mr. drs. W. (Wilbert) A.P. Nieuwenhuizen
- Assistant professor VAT
- Nieuwenhuizen BTW adviseurs

Dr E. (Eric) Poelmann
- Assistant professor Formal Tax Law
- Tax inspector

Dr A. (Aad) Rozendal
- Assistant professor Corporate Taxation and International Tax Law
- Head of Tax Technical Office RSM Netherlands Belastingadviseurs N.V.

Dr Bruno da Silva
- Assistant professor UvA-IBFD LLM in International Tax law
- Tax advisor Loyens & Loeff

Dr J. (Joanna) Wheeler
- Researcher ACTL
- Senior Principal Research Associate IBFD

Activities

2017 was again a good year for the ACTL: 36 academic publications were published, 76 professional publications and 84 presentations were given by ACTL members worldwide. In 2017, eight conferences were (co-)organised, five of which in Amsterdam and 3 abroad (Spain/Bogota/Beijing).

General overview

As part of the 'Global Tax Conference Project', a project in which the ACTL co-operates with the University of Sao Paulo, NYU and the Central University of Finance & Economics, a conference was organized in Beijing at the Central University of Finance & Economics.

In the framework of the GREIT, the 12th Annual conference was organized, this year at the Universidad de Cadiz in Spain. The subject of the Conference was the external strategy of the EU in a post-BEPS environment. A large number of distinguished speakers from Academia, governments, the OECD, the EU Council and the European Commission participated in the conference. The Conference was closed with a speech from Alfonso M. Dastis Quecedo, the Spanish Minister of Foreign Affairs.

ACTL-Prof. Dr Jan van de Streek participated during a hearing in the Dutch Parliament about the future of the taxation on dividends in the Netherlands.

Prof. Dr Jan van de Streek, prof. Dr Stef van Weeghel and PhD researcher Martijn Nouwen especially, were in the news on numerous occasions in 2017 (NOS TV news, Radio, various newspapers), and in that context, gave comments and pointed out developments in International and European Tax Law.

UvA-IBFD Advanced Master (LLM) in International Tax Law: principles, Policy and Practice

The advanced master "International Tax Law: Principles, Policy and Practice" entered its third year in September 2017, with 14 students from nine countries on four continents. The number of enquiries from prospective students is evidence of the growing interest in this programme. As in the first two years, the classes are taught by the staff of the UvA, the IBFD and leading experts in the field international taxation.

Sjoerd Douma



Sjoerd Douma (1976) has been appointed professor of International and European Procedural Tax Law at the ACTL, effective 1 October 2017. He will be combining his chair with his position as partner at Lubbers, Boer & Douma.
Sjoerd Douma is specialised in tax treaty law, EU tax law and procedural tax law. He analyses the legal instruments that states and international organisations deploy to prevent double taxation and double non-taxation, as well as the ways in which they can do so more effectively and which boundaries they must observe in doing so.

Transformation of the international tax framework

As professor, Douma will be focusing on the procedural law aspects of the transformation of the international tax framework currently taking place. What is being done about the legal protection of taxpayers? How do states resolve conflicts which may arise between them? In which ways do the new international rules affect the domestic legal systems of the states involved? These are just a few of the



questions touching upon the heart of Douma's research area.

Innovating education and innovative teaching methods

Douma will also be contributing to innovating education and innovative teaching methods. He already has experience in this regard with the successful Massive Open Online Course 'Rethinking International Tax Law' in which by now some 40,000 students from across the world have participated, in particular students in developing countries. Douma received the Coursera 'Learners First' Outstanding Educator Award in 2017 for this course, as most highly appreciated lecturer of that online learning platform.

About Sjoerd Douma

Before joining the UvA, Douma was a professor at Leiden University, where his duties included heading the Honours College Law. He has also taught at various universities, among them the Université de Panthéon-Assas in Paris. He is Deputy Justice at the Arnhem-Leeuwarden Court of Appeal.

Douma has been a partner with the law firm Lubbers, Boer & Douma since 2017. In 2004-2017 Douma worked as a tax consultant with PriceWaterhouseCoopers Belastingadviseurs N.V. Prior to that he was employed by the research department of the Dutch Supreme Court.

Common Consolidated Corporate Tax Base (CCCTB) conference en and research project

In January 2017, the ACTL organized a two-day conference on the new proposals of the European Commission to introduce an EU Common Consolidated Corporate Tax Base (CCCTB). The conference was chaired by ACTL professors Jan van de Streek and Dennis Weber. The Conference was a huge success, with participants and speakers from all over the EU. At the end of 2017, the research papers resulting from this conference were published in a book published by Kluwer Law International.

Conferences

In 2017, the ACTL organized the following nine conferences in Amsterdam and in other parts of the world.

27TH AND 28TH JANUARY 2017 | ACTL CONFERENCE

The return of the CC(C)TB: First Critical Analysis (including hybrid mismatches with non-EU countries) (Amsterdam)

This conference focused on the recent proposals of the European Commission for a CC(C)TB and for anti-hybrid mismatch rules with non-EU countries.

Speakers

- Ioanna Mitroyanni (European Commission DG Taxud)
- Prof. Dr Ronald Russo (Deloitte/ Tilburg University)
- Prof. Dr Hein Vermeulen (University of Amsterdam/PWC)
- Prof. Dr Stefano Grilli (University of Milan - Bicocca/GOP)
- Prof. Paolo Arginelli (University of Piacenza)
- Prof. Dr Marjaana Helminen (University of Helsinki)
- Dr Bruno da Silva (University of Amsterdam/Loyens & Loeff)
- Prof. Dr Daniel Smit (Tilburg University/EY)
- Dr R. Szudoczky (Vienna University)
- Prof. Dr Frans Vanistendael (Leuven University)
- Dr Ruben Martini (Federal Fiscal Court of Germany)
- Prof. Dr Daniel Gutmann (Sorbonne University/CMS)
- Prof. Dr Werner Haslehner (University of Luxembourg)
- Dr Markus Seiler (LeitnerLeitner/ WU Vienna)
- Fabian Munsterman (Dutch tax administration)
- Dr Maarten de Wilde (Erasmus University/Loyens & Loeff)
- Prof. Dr Sjoerd Douma (Leiden University/PWC)
- Dr Gijs Fibbe (Erasmus University/ Baker Tilly Berk)
- Suniel Pancham (Nyenrode Business University/Stibbe)
- Prof. Dr Bart Peeters (University of Gent)
- Prof. Dr Jan van de Streek (University of Amsterdam/Loyens & Loeff)

13 FEBRUARY 2017 | ACTL AFTERNOON SEMINAR

The Multilateral Convention for anti-BEPS implementation: will it work? (Amsterdam)

On 24 November 2016, a group of more than 100 jurisdictions concluded negotiations on a multilateral instrument ("MLI") that will modify the application of existing bilateral tax treaties to implement the tax treaty measures developed through the OECD/G20 BEPS project.
The MLI will modify existing bilateral tax treaties regarding: Hybrid mismatches, improving dispute resolution, prevention of treaty abuse and prevention of the artificial avoidance of PE status.
During this afternoon seminar the MLI was discussed, with as OECD keynote speaker Maikel Evers (coordinator of the BEPS project).

Speakers

- Kasper Dziurdz (WU)
- Theo Keijzer (Dorean Global Tax Policy B.V.)
- Jonathan Schwarz (Temple Tax Chambers)
- Prof. Dr Dennis Weber (ACTL)
- Bartjan Zoetmulder (NOB/Loyens & Loeff)

21 APRIL 2017

International Tax Strategy Forum Conference Implications from BEPS Plans and OBOR Initiative (Beijing, China)

As part of the 'Global Tax Conference Project', in April 2017 a conference was organized in Beijing at the Central University of Finance & Economics.

Speakers

- Liao Tizong, Director, International Tax Division, China SAT
- Zhang Zhiyong, China SAT / Honorary Chair, Academic Committee (CITC)
- LI Junsheng, CUFE / Chair, Academic Committee (CITC)
- Prof. Stef van Weeghel (ACTL/ Academic Chairman, Permanent Science, Committee of International Fiscal Association, IFA)
- Prof. Otto Marres (Amsterdam Centre for Tax Law, ACTL)
- Prof. Bristar M. Cao (Director, China International Tax Center, CITC)
- Prof. Gustavo G. Vettori, University of Sao Paulo / Vettori, Rubinstein & Foz

11 AND 12 MAY 2017

IV International Taxation Conference (Bogota, Colombia)

In May 2017 the fourth International taxation confefence was organized in Bogota in cooperation with ICDT and the Externado University in Bogota

Speakers

- Cesar Alejandro Ruiz Jimenez
- Gabriel Muñoz
- Dennis Weber
- Natasha Avendaño
- Juan Zornoza
- Luis Orlando Sánchez
- Mario Andrade
- Aleksan Oundjian
- Andrés Eduardo Hernández
- Pablo Ángel
- Camilo Caycedo
- Julian Jimenez
- Daniela Rivas y Gustavo Peralta
- Bruno da Silva

15 AND 16 SEPTEMBER 2017 | GREIT CONFERENCE

The External Strategy of the EU in a Post-BEPS Environment (Cadiz, Spain)

The Group for Research on European and International Taxation (GREIT) hosts annual events in the form of conferences and summer schools in September 12th the GREIT Conference was organized in Cadiz Spain at the Universidad de Cádiz about the the External Strategy of the EU in a Post-BEPS Environment.

Speakers

- P. Baker
- C. Brokelind
- P. Cruz Villalón
- A. Del Valle
- A. Dourado
- R. García Antón
- M. J. Garde
- U. González De Frutos
- W. Haslehner
- R. Lyal
- A. Martín Jiménez

- P. Pistone
- F. Roccatagliata
- F. Vanistendael
- S. Van Thiel
- Alfonso M. Dastis Quecedo
- P. Wattel
- D. Weber

26 SEPTEMBER 2017 | ACTL AFTERNOON SEMINAR

New EU transparency rules for tax planners and companies

On 21 June 2017, the European Commission has submitted a proposal to introduce mandatory disclosure rules for tax intermediaries and companies concerning cross-border tax arrangements. In this afternoon seminar the impact of the Mandatory Disclosure Rules was analysed.

Speakers

- Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)
- Prof. Dr Sjoerd Douma (ACTL/Leiden University/ Lubbers, Boer & Douma)
- Prof. Dr Carlos Baptista Lobo (University of Lisbon/EY)
- Bill Dodwell (Deloitte)
- Michiel van Kempen (Loyens & Loeff)

5-6 OCTOBER 2017 | UVA-IBFD CONFERENCE

Duets in International Taxation: Single Taxation? and Distinguished Lecture in International Tax Law

In this symposium, a panel of leading academics and experts explored the single taxation principle - currently the subject of great controversy and academic debate. Three sessions will see "duets" of speakers will discuss different aspects of this topic with each other and the audience. The day ended with an Oxford-style debate that is guaranteed to provoke argument. On the afternoon preceding the symposium, Prof. Stef van Weeghel started a new series of Amsterdam distinguished lectures in international tax law in the "Agnietenkapel" a historic building that is a regular setting for PhD defence ceremonies of the University of Amsterdam.

Speakers

- Prof. Pasquale Pistone
- Prof. Dan Berman
- Prof. Luis Schoueri
- Prof. Christian Kaeser
- Dr Joanna Wheeler
- Prof. Frans Vanistendael
- Prof. Dennis Weber
- Prof. Peter Wattel
- Prof. Stef van Weeghel

8 NOVEMBER 2017 | ACTL AFTERNOON SEMINAR

U.S. Tax Reform is Coming - Perspectives from Washington (Amsterdam)

The United States Congress is embarking on fundamental tax reform for the first time in more than 30 years. The consequences will be felt throughout the global economy, creating both new risks and opportunities. Is this seminar the substantive U.S. tax reform provisions under consideration where discussed.

Speakers

- Alan Winston Granwell
- Martin A. Sullivan
- Jan van den Tooren
- Prof. Dr Stef van Weeghel
- Prof. Dr Sjoerd Douma

8 DECEMBER 2017

6th procedural tax seminar 2017: De lachende derde?

The 6th procedural tax seminar took place on Friday afternoon, 8 December 2017. The central focus of the event was: tax behaviour of the taxpayer, the adviser, the legislature and the Tax Authorities.

Key publications

- Prof. Dr R.P.C. Cornelisse, De fiscale gevolgen van het verbreken van de vennootschappelijke betrekkingen tussen de crediteur en de debiteur van een onzakelijke geldlening, WFR 2017/489
- Prof. Dr M. van Hilten, Omzetbelasting (met H.W.M. van Kesteren), Fiscale studieserie nr. 6, 15e druk (Kluwer, Deventer, 2017)
- Dr Bruno da Silva, "The evolution of the beneficial ownership concept: more than half a century of uncertainty and what history can tell us" Vol. 12 Frontiers of Law in China Law Review, no. 4 (December 2017), pp. 502-523
- J.L. van de Streek, Position paper ten behoeve van het rondetafelgesprek 'Dividendbelasting' op 14 december 2017 met de vaste commissie voor Financiën van de Tweede Kamer, UvA, 2017
- J.L. van de Streek, Some Introductory Remarks on the Relaunched CCTB/ CCCTB Proposals from a Policy Perspective, in: D.M Weber en J.L. van de Streek (ed.), The EU Common Consolidated Corporate Tax Base - Critical Analysis, Wolters Kluwer, 2017
- J.L. van de Streek en M.F. Nouwen, De nieuwe Europese pseudowetgeving voor belastingrulingpraktijken van EU-lidstaten en de gevolgen voor de huidige Nederlandse praktijk, UvA, 2017
- Prof. Dr Otto Marres (with I. de Groot), The General Anti-Abuse Clause in the EU Parent-Subsidiary Directive, in: Dennis Weber (ed.), EU Law and the Building of Global Supranational Tax Law: EU BEPS and State Aid, IBFD, Amsterdam, 2017
- Prof. Dr Otto Marres, Wetsvoorstel inhoudingsplicht houdstercoöperatie en uitbreiding inhoudingsvrijstelling, MBB 2017/10.01
- Prof. Dr H. Vermeulen. Depreciation Rules and Roll-Over Relief under the Proposed CCTB Directive. In D. Weber, & J. van de Streek (Eds.), The EU Common Consolidated Corporate Tax Base. Critical Analysis (pp. 16 et seq.). Alphen aan den Rijn: Kluwer Law International
- H. Vermeulen (2017). The Engie Case: Fiscal State Aid and Mismatches in One Member State. Derivatives & Financial Instruments, 19(3), [3]. [with E. Nuku]
- Prof. Dr P.J. Wattel, Taxation in the Internal Market; in: Panos Koutrakos, Jukka Snell (ed.), Research Handbook on the Law of the EU's Internal Market, Edward Elgar Publishing, 2017, p. 319-349
- Prof. Dr Dennis Weber, & prof. Dr Jan van de Streek (Eds.), The EU Common Consolidated Corporate Tax Base. Critical Analysis, Alphen aan den Rijn: Kluwer Law International
- Prof. Dr Dennis Weber, The reasonableness test of the Principal Purpose Test Rule in OECD BEPS Action 6 (Tax treaty Abuse) versus the EU principle of legal certainty and the EU abuse of law case law, 12 pp, Erasmus Law Review, 2017, nr. 1
- Prof. Dr Dennis Weber (editor), EU Law and the Building of Global Supranational Tax Law: EU BEPS and State Aid, GREIT Series, IBFD, 2017, 308 pp



Students of the UvA-IBFD International Tax Law Advanced LLM

Research output



Academic publications

Prof. Dr Rob Cornelisse

- De fiscale gevolgen van het verbreken van de vennootschappelijke betrekkingen tussen de crediteur en de debiteur van een onzakelijke geldlening, WFR 2017/489
- Tweetrapsmaking/tweetrapsschenking (fideicommis) en aanmerkelijk belang, WFR/2017/508
- De verstrekking door een natuurlijk persoon van een converteerbare (obligatie)lening, WFR 2017/1047
- Vruchtgebruik op aandelen en toepassing van de deelnemingsvrijstelling, WFR 2017/1270

Prof. Dr M. van Hilten

Books

- Omzetbelasting (met H.W.M. van Kesteren), Fiscale studieserie nr. 6, 15e druk (Kluwer, Deventer, 2017)

Prof. Dr Otto Marres

Book chapters

- (with I. de Groot), The General Anti-Abuse Clause in the EU Parent-Subsidiary Directive, in: Dennis Weber (ed.), EU Law and the Building of Global Supranational Tax Law: EU BEPS and State Aid, IBFD, Amsterdam, 2017
- De toekomst van fraus legis in de vennootschapsbelasting, in: L.J.A. Pieterse en R. van Scharrenburg (red.), Springende punten (Van Amersfoort-bundel), Wolters Kluwer, Deventer, 2017

Articles

- Deelnemingsrente en (kwalificerende) verkrijgingsprijs (deel I), WFR 2017/34
- Deelnemingsrente en (kwalificerende) verkrijgingsprijs (deel II), WFR 2017/39
- De Anti-ontgaansrichtlijn, NTFR-B 2017/18
- Wetsvoorstel inhoudingsplicht houdstercoöperatie en uitbreiding inhoudingsvrijstelling, MBB 2017/10.01

Mr. Martijn Nouwen

- J.L. van de Streek en M.F. Nouwen, De nieuwe Europese pseudowetgeving voor belastingrulingpraktijken van EU-lidstaten en de gevolgen voor de huidige Nederlandse praktijk, UvA, 2017

Dr Eric Poelmann

Articles

- Met co-auteur M.E. Oenema, Derden-onderzoeken: van proportionaliteit in disruptieve digitale tijden, TFB 2017/7
- Met co-auteur J. Baron, Double jeopardy: Europese ontwikkelingen omtrent het ne bis in idem beginsel, TFB 2017/2, p. 2 - 8
- Algemene beginselen van behoorlijk bestuur bij informatieverzoeken, TFO 2017/152.1

Dr Bruno da Silva

Book chapter

- "Cross-border loss relief under the Proposed CCTB Directive" chapter 7 of the book The EU Common Consolidated Corporate Tax Base: Critical Analysis, EUCOTAX Series, Wolters Kluwer (2017) pp. 77-98

Article

- "The evolution of the beneficial ownership concept: more than half a century of uncertainty and what history can tell us" Vol. 12 Frontiers of Law in China Law Review, no. 4 (December 2017), pp. 502-523 [Peer-reviewed article]

Prof. dr J.L. van de Streek

Articles

- J.L. van de Streek en M.F. Nouwen, De nieuwe Europese pseudowetgeving voor belastingrulingpraktijken van EU-lidstaten en de gevolgen voor de huidige Nederlandse praktijk, UvA, 2017
- J.L. van de Streek, De geherlanceerde CCTB/CCCTB-voorstellen; nu wel een schot in de roos?, Weekblad 2017/7184, blz. 391-401
- J.L. van de Streek, Uitwisseling en publicatie van belastingrulings: Hoe ver reiken de internationale en Europese transparantieregels?, Tijdschrift voor Staatssteun, nr. 2 september 2017, blz. 60-67

Position paper

- J.L. van de Streek, Position paper ten behoeve van het rondetafelgesprek 'Dividendbelasting' op 14 december 2017 met de vaste commissie voor Financiën van de Tweede Kamer, UvA, 2017

Book chapter

- J.L. van de Streek, Some Introductory Remarks on the Relaunched CCTB/CCCTB Proposals from a Policy Perspective, in: D.M Weber en J.L. van de Streek (ed.), The EU Common Consolidated Corporate Tax Base - Critical Analysis, Wolters Kluwer, 2017

Book editor

- J.L. van de Streek and D.W. Weber (ed.), The EU Common Consolidated Corporate Tax Base - Critical Anaysis, Wolters Kluwer, 2017, 1-241

Prof. Dr H. Vermeulen

Book chapters

- H. Vermeulen (2017). Enige aspecten van rechtsvinding door het HvJ EU in de directe belastingen. In R. Pieterse, & R. Van Scharrenburg (Eds.), Springende punten: Van Amersfoort-bundel (pp. 333 et seq.). Alphen aan den Rijn: Kluwer
- H. Vermeulen (2017). Depreciation Rules and Roll-Over Relief under the Proposed CCTB Directive. In D. Weber, & J. van de Streek (Eds.), The EU Common Consolidated Corporate Tax Base. Critical Analysis (pp. 16 et seq.). Alphen aan den Rijn: Kluwer Law International

Articles

- H. Vermeulen (2017). The Engie Case: Fiscal State Aid and Mismatches in One Member State. Derivatives & Financial Instruments, 19(3), [3]. [with E. Nuku]
- H. Vermeulen (2017). De anti-belasting-ontwijkingsrichtlijn (ATA Directive) en de fiscale gevolgen voor vastgoed Vastgoed Fiscaal & Civiel, 2017(2), 1. [1].
- H. Vermeulen (2017). De grensoverschrijdende herinvesteringsreserve bij vastgoed in Unierechtelijk perspectief. Weekblad fiscaal recht, 2017(7176), [22]. [with J. Dortmans]
- H. Vermeulen (2017). Het trawlerarrest in reverse? NTFR. Nederlands Tijdschrift voor Fiscaal Recht, 2017(1484)

Prof. Dr Peter Wattel

Book chapters

- Taxation in the Internal Market; in: Panos Koutrakos, Jukka Snell (ed.), Research Handbook on the Law of the

EU's Internal Market, Edward Elgar Publishing, 2017, p. 319-349
- Waarom moet ik dit lezen? In: Maarten Feteris/Leo Stevens/Ben Verhoeven: Douwen en Bouwen (Overgaauw-bundel); Kluwer 2017, p. 311-316

Prof. Dr Dennis Weber
Book chapter
- Dennis Weber & Maurits van de Sande, Tonnage tax and EU law, published in Taxation of the Shipping and Air Transport Industries in Domestic Law, EU Law and Tax Treaties, Maisto, editor, 2017; IBFD

Articles
- Dennis Weber, The reasonableness test of the Principal Purpose Test Rule in OECD BEPS Action 6 (Tax treaty Abuse) versus the EU principle of legal certainty and the EU abuse of law case law, 12 pp, Erasmus Law Review, 2017, nr. 1
- D.M. Weber, with D.A. Koeprijanov, Enkele gedachten over "het beheer" van "gemeenschappelijke beleggings-fondsen" na inwerkingtreding van de AIFM-richtlijn, WFR 2017/158

Book editor
- Dennis Weber, EU Law and the Building of Global Supranational Tax Law: EU BEPS and State Aid, GREIT Series, IBFD, 2017, 308 pp
- Dennis Weber & Jan Van de Streek, The EU Common Consolidated Corporate Tax Base - Critical analysis, Kluwer Law International, 2017, 241 pp

Prof. Dr Stef van Weeghel
Book chapters
- Enkele losse gedachten over de Court of public opinion, Springende Punten, Van Amersfoort Bundel, Wolters Kluwer, oktober 2017, p. 363-366, auteurs mr. Rens Pieterse & mr. Drs. R. van Scharrenburg

Martijn Weijers
Articles
- C. Maas & M.B. Weijers, 'Naar een ver(der)strekkende toepassing van wetsinterpreterende beleidsregels door de belastingrechter? Een rechtsvergelijkend perspectief', WFR 2018/10

Professional publications

Prof. Dr R. Cornelisse
Case notes
- Hoge Raad, 14 oktober 2016, nr. 15/03451, BNB 2017/5
- Hoge Raad, 7 juli 2017, 15/04760, BNB 2017/174

Artikelen
- Conserverende aanslag bij emigratie en treaty override: acte claire?, FED 2017/8
- Laat de EU zich overtroeven?, NTFR 2017/314

Blogs
- Contra legem handelen van de belasting-dienst, FED Fiscale ergernissen
- Fiscale referenda, liever niet?, FED Fiscale ergernissen

Mr. T Gerverdinck
Case notes
- HR 2 juni 2017, ECLI:NL:HR:2017:964, FED 2017/116

Prof. Dr M. van Hilten
Articles
- Never a dull moment (met H.A. Kogels), Column, International VAT Monitor 2017-2
- Over elkaar van de straat houden bij beleggen en/in onroerende zaken, in: Ode aan Bart, opstellen aangeboden aan Prof. Dr B.G. van Zadelhoff ter gelegenheid van zijn afscheid als hoog-leraar belastingrecht aan de Universiteit Groningen (Kluwer, Deventer 2017)
- Over boeken en BTW, in: Bouwen en douwen, Overgaauw-bundel (Kluwer, Deventer 2017)

Dr Eric Poelmann
Books
- Eindredacteur en auteur. *Elsevier Bezwaar en beroep almanak 2016.* Amsterdam: ElsevierFiscaal
- Auter (met co-auteurs K. Bozia, E.E. Schotte en M.B. Weijers). *Casuïstiek formeel belastingrecht, 5e Dr,* Den Haag: Boom juridische uitgevers
- Eindredacteur, *Jurisprudentie formeel belastingrecht 2017/2018,* Den Haag: Boom juridische uitgevers
- Auteur (met co-auteur K. Bozia). Formeel belastingrecht. In O.C.R. Marres, S.J. Mol-Verver & J.L. van de Streek (Eds.), *Hoofdzaken belasting-recht - 19e druk* (Boom fiscale studie-boeken) (pp. 43-73). Den Haag: Boom Juridische uitgevers
- *Hoofdzaken formeel belastingrecht - 3e herziene druk* (Boom fiscale studie-boeken), Hoofdstuk 4, p. 185 - 214

Dr Bruno da Silva
- "Eqiom SAS (ex Holcim): use of intermediary holdings and abuse under the Parent-Subsidiary Directive", H&I 2017/327

Prof. Dr Otto Marres
Case notes
- HR 6 januari 2017, nr. 15/05836, BNB 2017/91: Onderlingoverlegovereenkomst kan geen inbreuk maken op oordeel hoogste rechter over verdeling heffings-bevoegdheid. Niet-heffen door Duitsland is geen bijzondere omstandigheid die andere verdeling heffingsbevoegdheid rechtvaardigt, ECLI:NL:HR:2017:6
- HR 21 april 2017, nr. 16/03669, BNB 2017/156: Belastingconstructie Credit Suisse. Renteaftrekbeperking in verband met winstdrainage. Toepassing tegen-bewijsregeling bij (indirect) externe lening, ECLI:NL:HR:2017:640
- HR 14 juli 2017, nr. 17/01256, FED 2017/135: Beantwoording prejudiciële vragen over belastingheffing over lijfrente en pensioen bij emigratie, ECLI:NL:HR:2017:1324

Mr. A.L. (Ton) Mertens
Books
- Het beginsel van de minste pijn ; een inleiding tot de loonheffingen / Mertens, A.L. 11e druk ed. Nijmegen : Ars Aequi Libri, 2017, 350 p., ISBN 9789070094140
- Loonheffingen 2017 / Hesse, J.R.; Mertens, A.L. 6e druk ed. Nijmegen: Ars Aequi Libri, 2017, 520 p., ISBN 9789069168739 (Ars Aequi wetseditie)
- Hoofdzaken belastingrecht, Hoofdstuk 3, 19e druk ed. Boom Juridisch, 2017, ISBN 9789462903418, p. 237-266
- Fiscale behandeling van de DGA, Hoofdstuk 8, 5e druk ed. Boom Juridisch, 2017, ISBN 9789462903289, p. 119-174
- Casuïstiek fiscale behandeling van de DGA, Opgave 12-13, 2e druk ed. Boom Juridisch, 2017, ISBN 9789462902497, p. 20-22 en 52-55

Articles
- Loonheffingen in 2017 - Fiscale Berichten voor het Notariaat 2017/3
- Loyens en de zzp'er - Nederlands Tijdschrift voor Fiscaal Recht 2017/2772
- Position paper op verzoek Vaste Commissie voor Financiën Tweede Kamer t.b.v. schriftelijk commentaar gericht op het evaluatierapport over de 30%-regeling (Kamerstukken II, 2016-2017, 34 552, nr. 84), 7 september 2017, tweedekamer.nl/kamerstukken/detail?id=2017Z11702&did=2017D24448
- Commentaar inzake derde voortgangs-rapportage Wet DBA, brief van 20 april 2017, nr. 2017-0000084347, NTFR 2017/1078
- Commentaar inzake besluit op WOB-verzoek om informatie over inrichting bestelauto voor privégebruik auto van de Staatssecretaris van Financiën van 4 mei 2017, nr. 2017-0000085739, NTFR 2017/1161
- Commentaar inzake aanscherping sectorindeling uitzendsector, Regeling van de Minister SoZaWe van 18 mei 2017, 2017-0000076375, Stcrt 2017/29244, NLFiscaal 2017/1356
- Commentaar inzake brief Aanbiedings-brief rapport varianten kwalificatie arbeidsrelatie van 22 mei 2017, nr. 2017-0000079176, NTFR 2017/1371
- Commentaar inzake Brief van de Staats-secretaris van Financiën van 1 juni 2017, nr. 2017-0000101171, NTFR 2017/1414
- Commentaar inzake Brief Ministerie van SZW van 26 juni 2017, nr. 2017-0000096088, Staatsblad 2017, nr. 165, NTFR nr. 29 - 2017/1779
- Commentaar inzake Brief over onderzoeksrapport Wet uniformering Loonbegrip/ brief van 18 juli 2016. nr. 2017-0000138611, NTFR 2017/1847

Case notes
- HR 28 oktober 2016, nr. 15/05890, BNB 2017/13*, ECLI:NL:HR:2016:2427 (bewijslastverdeling tot welke bedragen loon is genoten)
- HR 4 november 2016, nr. 15/04497, ECLI:NL:HR:2016:2496, BNB 2017/43c* (sectorindeling payrollkantoor)
- HR 10 februari 2017, nr. 16/02824, ECLI:NL:HR:2017:184, BNB 2017/94c* (verzekeringsplicht partner diplomaat)
- HR 31 maart 2017, BNB 2017/135c*, nr. 16/01727, ECLI:NL:HR:2017:529 (vergoeding voor immateriële schade loon?)
- HR 31 maart 2017, 16/04052, ECLI:NL:HR:2017:536, BNB 2017/136* (vergoe-ding voor materiële schade loon?)
- HR 12 mei 2017, 16/02348, ECLI:NL:HR:2017:846, BNB 2017/157c* (fictieve dienstbetrekking; uitleg begrip 'doorgaans')
- HR 21 april 2017, nr. 16/00770, ECLI:NL:HR:2017:716, BNB 2017/155c* (naheffing terecht nu mededeling in aangifte kan worden opgevat als verzoek om teruggaaf)
- HR 19 mei 2017, nr. 16/02463, ECLI:NL:HR:2017:913, BNB 2017/179c* (uitkering uit een stamrecht uit een in de VS uitgeoefende dienstbetrekking)
- HR 19 mei 2017, nr. 16/02648, ECLI:NL:HR:2017:914, BNB 2017/180c* (afkoopsom stamrecht uit een mede in de VS uitgeoefende dienstbetrekking)
- HR 4 juli 2017, 16/03578, ECLI:NL:HR:2017:1326, BNB 2017/188c* (183-dagenregeling; gebruikelijk loon in België woonachtige dga)
- HR 22 september 2017, nr. 16/03857, ECLI:NL:HR:2017:2436, BNB 2017/224c* (afdrachtvermindering onderwijs; inspecteur mag een gere-gistreerde beroepsopleiding niet inhoudelijk toetsen; bewijskracht van diploma of certificaat)

Dr S.J. Mol-Verver
Articles
- Nodigt groei deeleconomie uit tot nieuwe fiscale wetgevingsinitatieven?, NTFR 2017

Case notes
- Hoge Raad 3 maart 2017, FED 2017/73

Books
- S.J. Mol-Verver in Fiscale behandeling van de DGA 5e druk, hoofdredactie en diverse hoofdstukken geschreven, Boom Juridische uitgevers, 2017. (Boom fiscale studieboeken)
- S.J. Mol-Verver, Casuïstiek fiscale behandeling van de DGA 2e druk 2017, hoofdredactie en verschillende onderdelen geschreven, Boom Juridische uitgevers

Mr. E. Okhuizen
Books
- E.C.G. Okhuizen (red.), Hoofdzaken formeel belastingrecht, derde herziene druk, Den Haag: Boom (2017)

Case notes
- HR 23 december 2016, nr. 16/04281, ECLI:NL:HR:2016:2902, NTFR 2017/35
- Hoge Raad 17 maart 2017, nr. 16/03532, ECLI:NL:HR:2017:440, NTFR 2017/795
- Conclusie Advocaat-generaal Niessen 28 maart 2017, nr. 16/03548, ECLI:NL:PHR:2017:198, NTFR 2017/981
- Hoge Raad 30 juni 2017, nr. 16/00501, ECLI:NL:HR:2017:1175, NTFR 2017/1853
- Hoge Raad 11 augustus 2017, nr. 16/03548, ECLI:NL:HR:2017:1609, NTFR 2017/2051
- HR 17 november 2017, nr. 16/05257, ECLI:NL:HR:2017:2875, NTFR 2017/2944
- HR 17 november 2017, nrs. 16/05268, 16/05269, ECLI:NL:HR:2017:2874, nr. 16/05270, NTFR 2017/2945

Prof. Dr Hein Vermeulen
Book chapters
- H. Vermeulen (2017). Vastgoed in de winstsfeer: inkomstenbelasting. PropertyNL Taxspecial, 2017, pp. 169-224. [with J.H. Elink Schuurman]
- H. Vermeulen (2017). Vastgoed in de winstsfeer: vennootschapsbelasting. PropertyNL Taxspecial, 2017, pp. 225-261. [with J.H. Elink Schuurman]
- H. Vermeulen (2017). De fiscale beleggingsinstelling, in: S.A.W.J Strik & J.L. van de Streek (eds.), Cursus Belastingrecht (Vennootschaps-belasting), Kluwer, Deventer, The Netherlands, 2017
- H. Vermeulen (2017). De vrijgestelde beleggingsinstelling, in: S.A.W.J Strik & J.L. van de Streek (eds.), Cursus Belastingrecht (Vennootschaps-belasting), Kluwer, Deventer, The Netherlands, 2017
- H. Vermeulen (2017). Vennootschaps-belasting, in: O.C.R. Marres, S.J. Mol-Verver en J.L. van de Streek (eds), Hoofdzaken Belastingrecht, Boom Juridische Uitgevers, Den Haag 2017, negentiende druk, paragraphs 4.8,2, 4.10, 4.11, 4.14 en 4.16

Articles
- H. Vermeulen (2017). De fbi en de EU-Moeder-dochterrichtlijn. Vastgoed Fiscaal & Civiel, 2017/3
- H. Vermeulen (2017). Hoge Raad gaat om bij de herinvesteringsreserve. Vakstudie Nieuws, 2017(1), 18. [0]

Case notes
- H. Vermeulen (2017). Masco Denmark and Damixa. Different treatment of foreign interest income constitutes a restriction on the freedom of establishment. Court of Justice EU 21 december 2016, Case C-593/14, Highlights & Insights on European Taxation (H&I) 2017/88. pp. 17 et seq
- H. Vermeulen (2017). Court of Justice EU 8 March 2017, Case C-448/15, Fiscaal Tijdschrift FED 2017/77, pp. 34 et seq

Prof. Dr Peter Wattel

Columns
- Bis in Idem; Vooraf, NJB 2017/4, p. 239
- Robot tax (droid duties); Vooraf, NJB 2017/11, p. 723
- Is voorkoming van dubbele belasting een mensenrecht?; Vooraf NJB 2017/19, p. 1311
- Dwangstoornissen; Vooraf NJB 2017/23, p.1583
- Staatssteun of exportsubsidie?; Vooraf NJB 2017/33, p. 2369
- *Cherry picking* en de gruwel van de interne markt; Vooraf NJB 2017/41, p. 2999

Prof. Dr Dennis Weber
- Hfst 1 t/m 5 (145pp) in Europees belastingrecht, studenteneditie 2016-2017, Kluwer 2017

Martijn Weijers

Books
- 'Grensoverschrijdende informatievergaring in belastingzaken' in Preadviezen Jonge Var, Den Haag: Boom Juridische uitgevers 2017
- E. Poelmann, K. Bozia, E.E. Schotte, M.B. Weijers & M. Lammers, Casuïstiek formeel belastingrecht, Den Haag: Boom juridische uitgevers 2017

Articles
- M.B. Weijers, 'Medepleger en medeadaderschap, Verslag van de algemene vergadering van de Vereniging voor Belastingwetenschap, gehouden op donderdag 8 december 2016 te Den Haag', WFR 2017/23

Presentations

Prof. Dr M. van Hilten
- 13 January 2017: Recent Case Law of the CJEU in the area of VAT - In which direction does the CJEU go? Wien University, Wenen
- 24 November 2017: Annual conference on VAT law - Recent VAT Case Law of the CJEU, Europaïsche Rechtsacademie (ERA), Trier

Prof. Dr Otto Marres
- 6 March 2017: Introduction 'Buitenlandse ondernemingen actief in Nederland (with J.J.L. Leenman)', Post-Master Internationaal & Europees Belastingrecht 2017 (PMIEB), Rotterdam
- 13 March 2017: Introduction 'Implementatie art. 4 ATAD' (with J.J.L. Leenman), NOB Conferentie ATAD & ATAD 2, Zeist
- 3 April 2017: Introduction 'Renteaftrek', NOB congres 'Hét tweede grote NOB Anti-BEPS richtlijn congres', Bussum
- 21 April 2017: Introduction 'The EU Anti Tax Avoidance Directive (ATAD)', CUFR conference, Beijing
- 9 May 2017: Introduction 'Beginselen van en ontwikkelingen in de dividendbelasting', Masterclass Vennootschapsbelasting - themadag dividendbelasting (Belastingdienst), Utrecht

Dr Bruno da Silva
- 27-28 January 2017: ACTL conference The return of the CC(C)TB: First Critical Analysis (including hybrid mismatches with non-EU countries), presentation on "Cross-border loss relief in the CCTB
- 12-13 May 2017: International Tax Conference, Universidad Externado, Bogota presentations on, "CFC rules" and "the beneficial ownership concept in tax treaties"
- 2-4 June 2017: BEPS seminar, Catholic University of Lisbon
- 8 June 2017: Recent developments in international tax planning and impact to Mozambique

Prof. Dr Jan van de Streek
- 19 en 20 januari 2017: Voorzitter van de 1e fiscale conferentie 'Tax Talents' van de NOB/Belastingdienst/Ministerie van Financiën, Zeist
- 6 maart 2017: Lezing "Toekomst van de concernfinanciering" t.b.v. Themadag "Concernfinanciering" van de Belastingdienst Grote Ondernemingen, Utrecht
- 14 maart 2017: Inleiding "CFC; beleidsmatige beoordeling en technische analyse" (samen met A. Maas (Belastingdienst/Kennisgroep Deelnemingsvrijstelling)) t.b.v. de 43 Fiscale Conferentie NOB/Belastingdienste/Ministerie van Financiën, Zeist
- 31 maart 2017: Lezing "CCTB/CCCTB-voorstellen" (samen met M.C. de Graaf (Belastingdienst APA/ATR-team)) t.b.v. de Rondetafelbijeenkomst van de Commissie EU-recht van de NOB, Zeist
- 2017: Lid van de Klankbordgroep van de parlementaire ondervragingscommissie "Fiscale Constructies" van de Tweede Kamer
- 29 september 2017: Lid van de promotiecommissie van Nathalie Speet, Renteaftrekbeperkingen en de financiering van ondernemingen. Een kwantitatieve en kwalitatieve analyse op basis van empirisch onderzoek met aanbevelingen voor de toekomst, UvA, Amsterdam
- 3 oktober 2017: Lezing "Stand van zaken en toekomst van de subjectieve belastingplicht in de vennootschapsbelasting" t.b.v. van de Themadag "Kwalificatie van rechtsvormen" van de Belastingdienst, Utrecht
- 9 oktober 2017: Lezing "Conflictgevoelige aftrekposten in de vennootschapsbelasting" t.b.v. Jongerencongres Register Belastingadviseurs, Amsterdam
- 29 november 2017: Lezing "Het morele fiscale kompas van de CFO" t.b.v Nederlandse Vereniging voor Financial Executives (NVFE), Amsterdam
- 14 december 2017: Deelname als expert aan de Hoorzitting "Dividendbelasting", Vaste Commissie voor Financiën, tweede Kamer, Den Haag
- 18 december 2017: Lid van de promotiecommissie van Jasper Korving, Internal Market Neutrality, Maastricht

Prof. Dr H. Vermeulen
- 12 January 2017: De relaunch van de CCCTB; van ATAD naar CCCTB via een CCTB, Amsterdam, Nederlandse Orde van Belastingadviseurs
- 28 January 2017: Depreciation and roll-over relief, ACTL University of Amsterdam, Amsterdam
- 10 October 2017 Taxation of various types of cross-border income & capital gains, RSM International Tax Course, Veldhoven
- 11 October 2017, Attribution of Profits to a Permanent Establishment, RSM International Tax Course, Veldhoven
- 1 November 2017, Tax Treaties and CIVs and REITs. Leiden, Tax Treaty Course - International Tax Centre Leiden, Leiden
- 21 November 2017: The Future of Foreign Holding & Financing Companies, Canadian Tax Conference. Toronto, Canada, 21 November 2017
- 11 October 2017: Attribution of Profits to a Permanent Establishment, RSM International Tax Course, Veldhoven
- 1 November 2017, Tax Treaties and CIVs and REITs. Leiden, Tax Treaty Course - International Tax Centre Leiden, Leiden
- 21 November 2017, The Future of Foreign Holding & Financing Companies, Canadian Tax Conference. Toronto, Canada

Martijn Weijers
- 19 januari 2017: SDU Symposium Formeel Belastingrecht 2017, inleiding over Prejudiciële vragen aan de Hoge Raad, Radboud University Nijmegen

Prof. Dr S. van Weeghel
- 24 January 2017: PANA Public Hearing, European Parliament, Speaker Second Panel, Brussels, Belgium
- 5 January 2017: "A new proposal for corporate tax reform: Is the CCCTB a comprehensive answer to tax challenges in our globalized economy?", ZEW Lunch Debate Series: Economic Recovery in Europe, Panel member, Brussels, Belgium
- 2 February2017: "Tax morality and legal certainty in the 21st century", IFA Portuguese branch international tax seminar, Chair, Lisbon, Portugal
- 22-24 February 2017: State Aid - Where are we?, IFA US Branch Conference, Chair of the panel, New York, USA
- 10 March 2017: "Tax morality and tax competitiveness", Third meeting on Taxation, Keynote speaker, Porto, Portugal
- 21 April 2017: "Overview of BEPS Action Plans", International Tax Strategy Forum: Implications from BEPS Plans and OBOR Initiative, Chair of Session 1, Beijing, China
- 28 April 2017: Transparency and information exchange; Focus on FATCA and CRS, Asia-Pacific Regional Tax Conference, Chair of Plenary Session 1, New Delhi, India
- 4 May 2017: IBFD Doctoral Meeting for Students of International Tax Law (DocMIT) and Postdoctoral International Tax Forum (PITF), Co-Chairperson, Amsterdam
- 5 May 2017: The role of foreign court rulings for tax treaty interpretation purposes, and moderator of the afternoon session, IBFD Conference "The role of foreign court decisions towards global convergence in the interpretation of tax treaties", Expert in Session 1, Amsterdam
- 18 & 19 May 2017: International Tax Dispute Resolution - Challenges for the Nordic Countries, IFA Nordic Regional Conference, Speaker at the opening of the conference, Uppsala, Sweden
- 5 October 2017: "Let's kick the tires", IBFD Amsterdam Distinguished Lecture in International Tax Law, Keynote speaker, Amsterdam
- 6 October 2017: IBFD Conference "Duets in International Taxation: Single Taxation?", Chair Session 4 Oxford Style Debate< Amsterdam
- 18 October 2017: Beneficial ownership, LoB & International tax avoidance, Lecturer, ITC Tax Treaties Course, Section 19, Leiden
- 8 November 2017: "Reaction to US tax reform proposals", ACTL afternoon Seminar: US Tax Reform is Coming, Panel member, Amsterdam
- 22 November 2017: "Changes to the OECD Commentary in a Multilateral Treaty Context", Seminar in honor of Jacques Sasseville: Tax Treaties after the BEPS Project, Speaker, Toronto, Canada
- 14-15 December 2017: Unilateralism vs. Multilateralism in an Income Tax World, Conference on International Tax Policy in a Disruptive Environment, Chair of the afternoon session, Munich, Germany

Dr J.C. Wheeler
- 26 January 2017: Time and Double Tax Relief, Conference "Time and Tax", University of Luxembourg, Luxembourg
- 28 February 2017: The Permanent Establishment Concept, "International Commercial Tax" LLM. course, University of Cambridge, Cambridge, UK
- 27-28 March 2017: Leuven Moot Court Competition, member of panel of judges, IBFD - Institute of Tax Law of KU Leuven, Leuven, Belgium
- 3-4 May2017: DocMIT meeting, Panel member IBFD, Amsterdam, the Netherlands
- 6 October 2017: Do Taxpayers have a Right to Double Tax Relief?, Symposium "Duets on International Taxation", IBFD, Amsterdam, the Netherlands
- 6 October 2017: Symposium "Duets on International Taxation", academic coordination, IBFD, Amsterdam, the Netherlands
- 22 November 2017: A More Coherent Approach to Determining Entitlement to Treaty Benefits, Seminar in Honour of Jacques Sasseville, Canadian Tax Foundation, Toronto, Canada

Prof. Dr Peter Wattel
- 27 January 2017: Scope and Main Tax Base Elements; ACTL Conference, 'The Return of the CC(C)TB: First Critical Analysis',Chair Session 1, Amsterdam
- 13 February 2017: 'The Multilateral Convention for anti-BEPS implementation: will it work?', Chair ACTL Seminar, Amsterdam
- 10 maart 2017: Nieuwe Jurisprudentie Algemeen en formeel belastingrecht; Cursusdag PAO Belastingwetenschap 'Nieuwe jurisprudentie', Utrecht
- 23 March 2017: Stateless Income and Fiscal Capital Export Subsidies, Staff Seminar IBFD Tax knowledge Sharing, Amsterdam
- 29 March 2017: Stateless Income - The Arm's Length Principle as a Part of EU State Aid Law; 10th Frans Vanistendael

Lectures in International & European Tax Law, Katholieke Universiteit Leuven, België

- 5 May 2017: The role of foreign court rulings in tax treaty interpretation in the advocate-general opinion; Seminar, International Bureau of Fiscal Documentation, 'The Role of Foreign Court Decisions - towards Global Convergence in the Interpretation of Tax Treaties', Amsterdam
- 23 June 2017: State Aid & Transfer Pricing - Recent Developments; GREIT Summer Course, 'International and European Tax Coordination' Universidade de Lisboa, Portugal
- 5 July 2017: Negative Integration of Direct Taxation; Workshop Lauterpacht Centre for International Law, 'Fiscal Federalism in the European Union: A Second Look' University of Cambridge, UK
- 15 September 2017: State Aid and Third Countries; GREIT Conference 'The External Strategy of the EU in a Post-BEPS Environment', Universidad de Cádiz, Jerez de la Frontera
- 26 September 2017 'New EU transparency rules for tax planners and companies',: Chair ACTL Seminar, Amsterdam
- 27 September 2017: Het staatssteun-verbod als beleidscompetitie-breekijzer; Vergadering Vereniging voor Belasting-wetenschap, Den Haag
- 6 October 2017: Consistent, Indiscriminate and Proportionate Taxation (and Punishment); IBFD Conference, 'Duets in International Taxation - Single Taxation?', Amsterdam
- 18 November 2017:, Belgian Cases; 'Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation', Co-Chair, Session 5, Conference Wirtschaftsuniversität Wien, Austria

Prof. Dr Dennis Weber

- 26 January 2017: Retroactive effect of EU legislation, Conference "Time and Tax" - University of Luxembourg
- 28 January 2017: "The Return of the CC(C)TB: First Critical Analysis Including hybrid mismatches with non-EU countries", Moderator panel during the ACTL Conference
- 13 February 2017: The Multilateral Instrument: will it work? ACTL afternoon-seminar, chair
- 9 March 2017: GAAR and beneficial ownership in the EU, University of Sao Paulo
- 14 March 2017: Anti-BEPS measures in the EU, Facultad de Derecho Universidad de la Republica, Montevideo
- 17 March 2017: GAAR and beneficial ownership in the EU, Universidad Austral of Buenos Aires
- 29 March 2017: Treaty freedoms and direct taxation, 10th prof em. Frans Vanistendael lectures in International and European Tax law, University of Leuven
- 30 March 2017: Fiscale eenheid en Unierecht, NOB 9de Rondetafel bijeenkomst Europees fiscaal recht
- 11 May 2017: Limits to tax incentives - influence of state aid rules, IV International Taxation Conference, Universidad Externado de Colombia, IBDT, ACTL; Bogota
- 11 May 2017: Abuse under EU law: use of intermediate holding companies and substance, IV International Taxation Conference, Universidad Externado de Colombia, IBDT, ACTL; Bogota
- 12 May 2017: Substance over form, IV International Taxation Conference, Universidad Externado de Colombia, IBDT, ACTL; Bogota
- 15 September 2017: Mandatory disclosure, GREIT 12, The external tax strategy of the EU in a post BEPS environment, University of Cadiz Law School, Jerez de la Frontera, Spain
- 26 September 2017: new transparency rules for tax planners and companies, ACTL afternoon seminar
- 29 September 2017: Developments in EU Tax law, Chair of the conference, Kromann Reumert/University of Copenhagen
- 29 September 2017: The notion of abuse under EU law, Copenhagen, Kromann Reumert/University of Copenhagen
- 6 October 2017: Single taxation in the EU, Chair, IBFD-UvA conference

ACTL in the news

Prof. Dr Stef van Weeghel, Martijn Nouwen and prof. Dr Jan van de Streek particularly were in the news (newspapers/TV) in 2017. One example was an interview with prof. Dr Stef van Weeghel in the RTL Z Nieuws at 5 pm on 2 November 2017.
Below is a selection of newspaper articles in which prof. Dr Jan van de Streek is mentioned:

trouw.nl/home/frans-duits-belasting-stelsel-moet-brussel-over-de-streep-trekken~af28942b/

trouw.nl/home/-maak-deals-bedrijven-en-fiscus-openbaar--~a56a8a14/

fd.nl/economie-politiek/1194761/ambtenaren-erkennen-dat-belasting-rulings-andere-landen-schaden

fd.nl/economie-politiek/1172079/europese-commissie-stelt-aftrek-eigen-vermogen-in-winstbelasting-voor

fd.nl/economie-politiek/1183262/strengere-regels-zetten-praktijk-van-belastingafspraken-onder-druk

volkskrant.nl/buitenland/de-grote-belastingwedloop-is-begonnen-concludeert-onze-economie-redacteur~a4519096/