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1. General information on the ACTL

1.1. Introduction

The Amsterdam Centre for Tax Law, founded on 1 January 2009, is the tax law research centre of the University of Amsterdam. Until 31 December 2008, the tax law research was conducted at the Amsterdam Centre for International Law (ACIL). The object of the ACTL is to conduct thorough research into various areas of the national, international and European tax law, and to share the results of this research with society by means of publications and seminars.

1.2. Institutional affiliations

Within the University of Amsterdam, the ACTL is considered to be a Centre of Excellence. Within that framework, the research of the ACTL belongs to the ‘Private and Public European law priority area’, which is one of the Amsterdam Law School research priority areas. The ACTL is one of the founders of the Group for Research on European and International Taxation (GREIT). The GREIT is a cooperation in which researchers of various universities collaborate together, including Lisbon University (Portugal), Lund University (Sweden), Vienna University (Austria), Johannes Kepler University of Linz (Austria), European University Institute (Italy) and the University of Salerno (Italy). The GREIT-website is to be found at www.greit-tax.eu.
1.3. ACTL Research Programme

1.3.1. Tax Sovereignty versus Globalisation

1.3.2. Background and objective

Globalisation of world trade is 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 Community, NAFTA and Ecosur. Taxation, which still is a largely national sovereignty, particularly in direct taxes, 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. EU-directives) and soft law (e.g. recommendations), have their impact on national taxation. This also applies to 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 tax jurisdiction 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, persons and 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 international mismatches. States take all kinds of measures to protect their tax base. On the other hand, relocation of the taxpayer leads to ‘tax competition’ arising between States. Member States endeavour to make various aspects as attractive as possible (special regimes, low rates, advance certainty about tax position, etc.).

The aim of this research project is twofold: (i) to establish the limits on national tax sovereignty and tax 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 and fair interstate policy competition.

The emphasis in the research program lies on European law in light of its major influence on national and bilateral tax law in the EU. In this respect, a distinction is drawn between the impact of the EU Treaty freedoms (theme 2) and the impact of the various harmonisation measures in the area of tax law within the EU (theme 3).

1.3.3. Research themes

The research program is divided into three related and partly overlapping research themes: double tax treaties, the EU treaty freedoms and the EU directives in the area of direct and indirect tax law. These three 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 on tax sovereignty

Double taxation treaties can be considered an expression of tax sovereignty. By concluding tax treaties, the States can limit and allocate their tax jurisdiction. In some States (for example, in the United States, Canada, Germany and Denmark), this limitation and allocation of the tax jurisdiction can be unilaterally overridden by 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 tax. Theme 1 focuses on the bilateral tax treaties for the avoidance of double taxation on income and capital. These treaties are generally concluded on the basis of the model convention issued by the OECD. On the basis of a bilateral tax treaty, the state of residence of a taxpayer has the obligation, generally, to exempt the income or capital which may be taxed in the state of source of the income or capital, or to credit the tax of the state of source, in situations where the state of source is allowed to tax the income or capital under the treaty. Research Theme 1 will explore the extent to which tax jurisdiction is limited by those treaties. 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;

3) The relevance of justified expectations of both the contracting States and their residents for the interpretation of these bilateral tax treaties;

4) The possibility to fight treaty abuse by taxpayers (the doctrines of *fraus conventionis* or *fraus tractatus*);

5) The phenomenon of tax treaty override.

**Research theme 2: Influence of EU treaty freedoms on tax sovereignty**

Tax sovereignty is limited by EU law. As regards direct taxes (e.g. income tax and corporation tax) this is predominantly due to the EU treaty freedoms. 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 (CJ EU), the CJ EU case law has a huge impact on direct taxation. Research Theme 2 will explore the extent to which the tax sovereignty is limited by the EU treaty freedoms.

Issues that will be researched include:

1) The issue whether and under which circumstances it may be prohibited to grant differential treatment to taxpayers of various Member States (‘most favoured nation tax treatment’ within the EU);

2) The influence of the EU treaty freedoms on the prevention of double taxation;

3) The influence of Community law on the tax treatment of a permanent establishment (i.e. a branch of an enterprise in another Member State) as compared to a resident company;

4) The correct balance between free movement within the EU and the right to levy tax, especially as regards the following questions:
   - Does the CJ EU assume competence in tax matters not covered by the attribution system of the Treaty on the Functioning of the European Union.
   - What balance does the CJ EU strike between free movement and tax sovereignty?

5) Do the usual discrimination and restriction concepts of the CJ EU suffice to assess national tax measures applying to cross border situations which by their nature have no look-alike in purely internal situations, such as arm’s length transfer pricing rules, controlled foreign corporations 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 CJ EU leave sufficient room for the curbing of international tax avoidance? (tax base integrity)
   - What function and scope do the justifications for tax impediments have which the ECJ *in abstracto* allows, such as especially the fiscal territoriality principle, the concept of fiscal coherence, and the necessity of a balanced allocation of taxing powers?

**Research theme 3: Influence of EU directives on tax sovereignty**

Disparities between national tax laws are an impediment to the common market. These impediments may be removed by positive integration. This has been done in the area of indirect taxation (e.g. VAT). There are, however, only few harmonisation measures in the field of direct taxation. Research theme 3 will explore the correct scope and interpretation of the various EU directives in the area of direct and indirect tax law, including the interpretation of the VAT Directive, and the interpretation of the various directives in the area of direct taxation (the Merger, Interest and Royalty, Parent-Subsidiary and Savings Directives). Furthermore, this theme will assess the (un) desirability of harmonization or uniforming of detailed areas of national taxation, such as cross border loss relief facilities, treatment of real estate, Home State taxation, Common Consolidated Corporate Base taxation, group taxation, dividend tax, etc.

1.3.4. 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.
1.4. Organisation

1.4.1. General
The director of the ACTL is prof. dr. Dennis Weber. Wendy Swart provides secretarial support. In 2010, the programme comprised 16 researchers (5.4 Fte). Dr. Hein Vermeulen, dr. Suzanne Mol-Verver and Ton Mertens joined and strengthened the ACTL in 2010. With their arrival, the ACTL reinforced its position in the area of Corporate Tax Law and Income tax law.

In 2010, the ACTL put considerable effort into recruiting new talent, which will result in new appointments in 2011.

The ACTL has a considerable number of non-remunerated staff (5), and staff of less than 0.1 Fte (3), who despite the low number of hours, make a material contribution to the research.

The ACTL moved to another building of the UvA. With the new premises, ACTL will provide better conditions not only to its current members but also will have a higher capacity to receive new visiting researchers.

1.4.2. Table ACTL Fte
Research staff ‘Tax Sovereignty versus Globalisation’.

<table>
<thead>
<tr>
<th>Name and present title</th>
<th>Fte</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professors (5)</td>
<td></td>
</tr>
<tr>
<td>prof. dr. R.P.C. Cornelisse</td>
<td>0.24</td>
</tr>
<tr>
<td>prof. dr. B.J.M. Terra</td>
<td>0.00</td>
</tr>
<tr>
<td>prof. dr. P.J. Wattel</td>
<td>0.08</td>
</tr>
<tr>
<td>prof. dr. D.M. Weber</td>
<td>0.20</td>
</tr>
<tr>
<td>prof. dr. S. van Weeghel</td>
<td>0.08</td>
</tr>
<tr>
<td>Assistant professors (9)</td>
<td></td>
</tr>
<tr>
<td>dr. M. van Dun</td>
<td>0.00</td>
</tr>
<tr>
<td>mr. N. Idsinga</td>
<td>0.16</td>
</tr>
<tr>
<td>dr. O.C.R. Marres</td>
<td>0.16</td>
</tr>
<tr>
<td>mr. T. Mertens</td>
<td>0.00</td>
</tr>
<tr>
<td>mr. drs. W.A.P. Nieuwenhuizen</td>
<td>0.00</td>
</tr>
<tr>
<td>mr. dr. J.L. van de Streek</td>
<td>0.16</td>
</tr>
<tr>
<td>Dr. H. Vermeulen</td>
<td>0.08</td>
</tr>
<tr>
<td>Dr. S Mol-Verver</td>
<td>2.24</td>
</tr>
<tr>
<td>Dr. Walter de Wit</td>
<td>0.00</td>
</tr>
<tr>
<td>PhD researcher (2)</td>
<td></td>
</tr>
<tr>
<td>Rita Szudoczy</td>
<td>1.00</td>
</tr>
<tr>
<td>Bruno da Silva</td>
<td>1.00</td>
</tr>
<tr>
<td>Total research staff (16)</td>
<td>5.40</td>
</tr>
</tbody>
</table>

1.4.3. ACTL Staff overview (including other employers)

**Director**
prof. dr. D. (Dennis) M. Weber
- professor European Corporate Tax law
- Loyens & Loeff
- Deputy judge ’s-Hertogenbosch tax court of appeal

**Secretary ACTL**
Wendy Swart

**Professors**
prof. dr. R. (Rob) P.C. Cornelisse
- professor tax law
- Loyens & Loeff

prof. dr. B. (Ben) J.M. Terra
- professor indirect taxation University of Amsterdam and Lund (Sweden)

prof. dr. P. (Peter) J. Wattel
- professor European Tax Law
- Advocate-General Netherlands Supreme Court
prof. dr. S. (Stef) van Weeghel
■ professor International Tax Law
■ PricewaterhouseCoopers

Assistant professors
dr. M. (Michel) van Dun
■ Assistant professor International Tax Law
■ Judge ’s-Hertogenbosch tax court of appeal

mr. N. (Nathalie) Idsinga
■ Assistant professor Inheritance Tax
■ Loyens & Loeff

Dr. O. (Otto) C.R. Marres
■ Assistant professor International Tax and European Tax Law
■ Tax lawyer at KPMG Meijburg & Co
■ Deputy judge at the Court of Appeals of The Hague

mr. A. (Ton) Mertens
■ Assistant professor Income Taxation
■ Tax lawyer Loyens & Loeff N.V.
■ Deputy judge ’s-Hertogenbosch tax court of appeal

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

Mr. dr. J. (Jan) L. van de Streek
■ Assistant professor Corporate Taxation
■ Ernst & Young

Mr. H. (Hein) Vermeulen
■ Assistant professor Corporate Taxation
■ PwC

Dr. S. Mol-Verver
■ Assistant professor Income Taxation
■ Loyens & Loeff

Dr. W. (Walter) de Wit
■ Assistant professor European Tax Law and indirect taxation
■ Ernst & Young

PhD-researchers
Rita Szudoczky
Bruno da Silva

1.4.4. Other activities
Membership of editorial/advisory board of academic publications and/or academic associations, etc.

R.P.C. Cornelisse
■ Editorial board Fiscaal Tijdschrift FED
■ Editorial board Maandblad Belastingbeschouwingen

O. Marres
■ Editorial board Nederlands Tijdschrift Fiscaal Recht
■ Editorial board Nederlandse Documentatie voor Fiscaal Recht

T. Mertens
■ Chair committee ‘Loonsomheffing’ Vereniging voor Belastingwetenschap

J.L. van de Streek
■ Member of the editorial board of tijdschrift Fiscale Berichten voor het Notariaat (FBN).

R. Szudoczky
■ IFA, Hungarian Branch
■ Teaching Associate at the International Tax Center of Leiden (adv. LL.M Program in International Taxation)

H. Vermeulen
■ Editor Real Estate Review, Tax and Civil Law (Vastgoed Fiscaal & Civiel)
■ Secretary, Commission on Collective Investment Vehicles of the Association of Tax Law Researchers (Vereniging voor Belastingwetenschap).

P. Wattel
■ Editor, Netherlands Law Review (Nederlands Juristenblad)
■ Member of the board of trustees, Europäische Rechtsakademie, Trier (Germany)

D. Weber
■ General editor of Highlights & Insights on European Taxation
■ Coordinator of the International and European Tax Law program of the Nederlandse Orde van Belastingadviseurs (Netherlands Association of Tax Lawyers: NOB)
■ Board member of the NOB’s European tax law section
■ Board member of GREIT
■ Lecturer in the European Tax Studies-course at the Erasmus University Rotterdam (direct and indirect taxation)
■ Lecturer at the International Tax Center of Leiden (adv. LL.M Program in International Taxation)
■ Lecturer at the Wirtschaft Universität Wien in Vienna

S. van Weeghel
■ Chair of the Dutch branch of the International Fiscal Association
■ Member of the permanent scientific committee of the International Fiscal Association
■ Member Board of Trustees International Bureau for Fiscal Documentation
■ Chair of the Dutch government committee on tax reform

1.6. Location and Internet address

The address of the ACTL is:
University of Amsterdam (UvA)
Amsterdam Centre for Tax Law (ACTL)
Nieuwe Doelenstraat 15
1012 CP Amsterdam

The ACTL Internet page is www.jur.uva.nl/actl. This page is updated regularly. Publications of ACTL members are announced and free publications and downloads are made available.

The ACTL has a group in LinkedIn (www.linkedin.com). Persons who are interested in the activities of the ACTL are kept up to date. At the end of 2010, the group had over 500 members.

1.5. Funding

Most of the research in this programme is funded from the first flow of funds (government funds). In addition, ACTL seminars are usually sponsored due to which these remain cost-neutral. For 2010, ACTL has organised a Winter course on European Tax Law in order, amongst others, to be less dependent on government funds or sponsors.
1.7. Activities in 2010

2010 was the second year in the existence of the ACTL as an independent research centre. In 2010, the ACTL made a growth spurt when three experienced researchers joined to strengthen the research team, namely, dr. Hein Vermeulen, dr. Suzanne Mol-Verver and Ton Mertens. With their arrival, the ACTL reinforced its position in the area of Corporate Tax Law and Income Tax Law. In 2011, the ACTL focused on the labour market and as a result, new researchers are to join the Centre in 2011.

At the end of 2010, the ACTL relocated to another building of the UvA. This has resulted in the ACTL having more room at its disposal whereby the current researchers can be better housed and the future growth can be accommodated.

In January 2010, the first ACTL Wintercourse on European Direct Tax Law was organised. For five full days, speakers from the academic world, practice and the European Commission discussed various aspects of the European direct tax law. In light of the success it booked, this Wintercourse is again being organised for 2011 and, in addition, a new Wintercourse is to be launched: the Wintercourse on International Taxation.

At its formation, the ACTL had the intention of organising more English language international seminars. A start was made to bring this intention to fruition on 28 April 2010 by organising a seminar entitled: ‘From Marks & Spencer to X Holding: the future of cross-border group taxation’. Experts from the Netherlands and across Europe gathered together to debate the decision of the Court of Justice in the X Holding case, the possible impact on the Netherlands fiscal unity and in the UK (considering both the Marks & Spencer case and the Phillips Electronics case) and also to analyse future trends of cross-border group taxation (with special attention to Danish cross-border group taxation, group taxation in the VAT and group taxation in the CCCTB). Over 90 participants attended that seminar. A seminar book is to be published by Kluwer Law International.

In April 2010, a Study Committee, instituted by the Netherlands government and chaired by prof. dr. S. van Weeghel (ACTL), published its report on the revision of the Netherlands tax system. On 26 May 2010, the ACTL organized a seminar to debate the report of the Study Committee. Among the speakers, aside from prof. dr. S. van Weeghel, two other members of the Committee were present: prof. dr. R. de Mooij and prof. dr. H. Vording. A book further to the seminar was published by the ACTL under its own management.


On 19 November 2010, the ACTL organised a seminar entitled ‘The 2010 update to the OECD MC and the revised Transfer Pricing guidelines’. This seminar was prompted by the amendments to the OECD Model Tax Convention and the Transfer Pricing Guidelines which were adopted by the OECD Council in July 2010. During the seminar, OECD representatives and experts from across Europe debated the relevant updates. Subjects included the attribution of profits to a PE, tax treaty entitlement of CIVs, income from employment, the revised Transfer Pricing guidelines and sovereign wealth funds. A seminar book is to be published by Kluwer Law International.

In 2010, a number of ACTL members spoke at various conferences held throughout the world. Stef van Weeghel spoke as key-note speaker during the NOB annual Conference in June 2010, and he presented the general report during the annual congress of the International Fiscal
Association in September 2010 in Rome. Dennis Weber gave various presentations in, amongst others, London, Brussels, Hong Kong, Madrid, Lisbon, Florence, Bogota (Colombia), Milan and Vigo (Spain). Peter Wattel spoke at national and international conferences at, amongst others, the annual meeting of the European Academy of Tax Law Professors in Leuven, the International Fiscal Association in London, and during a Congress of the Cour de Cassation, the École nationale des magistrats and the Europäische Rechtsakademie in Paris. In that same year, Bruno da Silva gave presentations in Macau and Rita Szudoczky in Lisbon. Otto Marres, Hein Vermeulen and Jan van de Streek spoke at various (international) congresses held in the Netherlands.

Key publications in 2010:
- Stef van Weeghel, General report about the IFA 2010 main topic Tax treaties and tax avoidance: application of anti-avoidance provisions; Amersfoort: SDU Fiscale & Financiële Uitgevers, 2010, (Cahiers de droit fiscal international, studies on international fiscal law ; vol. 95a).

1.8. A glimpse into the future

In its two years of existing independently, the ACTL has distinguished itself well as a research centre. It started to grow in 2010, which growth will be continued in 2011. The growth the ACTL will live through must remain manageable and thus, it must be managed step by step. The starting point has to be maintaining and raising the quality of the researchers and the research output. The ACTL wishes to develop into a centre of (potential) top researchers only.

The ACTL is to undertake a number of projects in order to accomplish this objective. First, the ACTL is to organise international conferences regularly. Research results of these conferences will be published to the extent possible by publishers operating internationally. Second, new PhD researchers will be recruited in a professional manner by appointing a ACTL PhD-program director.

Third, the ACTL will explore all the possibilities available to become strengthened by means of attracting national and international top researchers.

Fourth, the ACTL will endeavour to enter into (informal) international collaborations with foreign universities.

Fifth, the ACTL will continue to strive to, in addition to research, develop high quality educational activities which follow on from the ACTL research.
1.9. Research Output 2010

1.9.1. Academic publications

R.P.C. Cornelisse
- Geruisloze omzetting, FED fiscale brochures, 6e druk.

O. Marres

J.L. van de Streek
- Dr. Jan van de Streek and Rita Szudoczky, “Revisiting the Dutch Interest Box under the EU State Aid Rules and the Code of Conduct: when a “Disparity” is Selective and Harmful” Intertax 5 (2010), pp. 263-273 (peer-reviewed).

R. Szudoczky
- Dr. Jan van de Streek and Rita Szudoczky, “Revisiting the Dutch Interest Box under the EU State Aid Rules and the Code of Conduct: when a “Disparity” is Selective and Harmful” Intertax 5 (2010), pp. 263-273 (peer-reviewed).

H. Vermeulen

P. Wattel

D. Weber
- General report, Traditional and alternative routes to European Tax Integration, IBFD, 2010, p 1-11.

S. van Weeghel
- Prof. Stef van Weeghel general report about the IFA 2010 main topic Tax treaties and tax avoidance: application of anti-avoidance provisions, Amersfoort: SDU Fiscale & Financiële Uitgevers, 2010 (Cahiers de droit fiscal international, studies on international fiscal law; vol. 95a).

1.9.2. Professional publications

R.P.C. Cornelisse
Annotations
- HR 27 November 2009, nr. 08/04388, BNB 2010/54.
- HR 5 February 2010, nr. 08/02949, BNB 2010/147.
- HR 23 April 2010, nr. 08/04843, BNB 2010/244.

N. Idsinga
Article
- Wijzigingen in de aanmerkelijkbelangregeling bij vererving en schenking van aanmerkelijk-belangaandelen (2), FBN 2010/3.

O. Marres
Articles
- Aftrek van rente op onzakelijke leningen, NTFR 2010/1672.

Annotations
- HR 2 oktober 2009 nr. 08/00900, BNB 2010/51c°.
- HR 5 February 2010, nr. 08/00324, BNB 2010/118c°.
- HR 5 February 2010, nr. 07/13543, BNB 2010/164c°.
- HR 5 February 2010, nr. 08/04988, BNB 2010/165c°.
- HR 5 February 2010, nr. 08/05235, BNB 2010/196c°.
- HR 12 March 2010, nr. 08/05149, BNB 2010/252c°.
- HR 12 March 2010, nr. 09/00335, BNB 2010/253c°.

T. Mertens
Books

Articles

Annotations
- HR 13 November 2009, nr. 08/01905, BNB 2010/51c°.
- HR 4 December 2009, nr. 08/05071, BNB 2010/118c°.
- HR 5 February 2010, nr. 08/2969, BNB 2010/132c°.
- HR 5 February 2010, nr. 07/13543, BNB 2010/164c°.
- HR 5 February 2010, nr. 08/04988, BNB 2010/165c°.
- HR 5 February 2010, nr. 08/05235, BNB 2010/196c°.
- HR 12 March 2010, nr. 08/05149, BNB 2010/252c°.
- HR 12 March 2010, nr. 09/00335, BNB 2010/253c°.

B. da Silva
Annotations
- Comment: New rules for excise duties and a draft directive strenghtening cooperation between Member States in field of taxation. ECOFIN Council in H&I 2010/1.1.
- Comment: Commission requests Portugal to amend restrictive exit tax provisions for individuals. European Commission in H&I 2010/1.7.
- Comment: Agreement on reform of excise duties on cigarettes and other tobacco products in H&I 2010/1.27.
Comment: Mutual assistance and other tax governance measures; derogation from VAT directive to Portugal. ECOFIN in H&I 2010/3.2.


Comment: Report on promoting good governance in tax matters in H&I 2010/5.3.

Comment: Commission v Portugal. Action in case on difference in treatment by the Portuguese tax legislation of the non-resident pension funds. European Commission in H&I 2010/5.4.


Comment: European Council supports introduction of a system of levies and taxes on financial institutions in H&I 2010/8.5.

Comment: Views on the possible introduction in the EU of a tax on financial transactions. EU Council meeting in H&I 2010/11.1.


Comment: Communication and Staff working paper regarding the Taxation of the Financial Sector. European Commission in H&I 2010/12.4.

J.L. van de Streek
De wijzigingen in de tbs-regelingen vanaf 1 januari 2010, FBN 2010, nr. 1, blz. 17-25.
Cursus Belastingrecht (Vennootschapsbelasting), onder redactie van S.A.W.J. Strik en N.H. de Vries, update onderdeel 2.2.6 (art. 10d Wet Vpb. 1969).

De terugkeer van de olifant in box 3, Opinie, NTFR 2010/122.
Heffing van vennootschapsbelasting van stichtingen en verenigingen, Tijdschrift voor Ondernemingsbestuur, 2010, nr. 1, blz. 29-36.
De ontsnappingsroute uit de vennootschapsbelasting voor stichtingen, FBN 2010/28, blz. 7-12.
Cursus Belastingrecht (Vennootschapsbelasting), onder redactie van S.A.W.J. Strik en N.H. de Vries, update onderdeel 1.00 t/m 1.07 (art. 1 t/m 6 Wet Vpb. 1969 (subjectieve belastingplicht)).

R. Szudoczky
Annotations
Letter of formal notice - Norwegian rules on exit tax. EFTA Surveillance Authority (comments by Szudoczky), H&I, 2010/7.8.

B. Terra
Ben Terra, The Court of Justice and VAT Judgments and Opinions in 2009 Pending cases, ETIL Lund 2010.

- Ben Terra and Oskar Henkow, EU Excises Volume 1, ETIL Lund 2010.
- Ben Terra, The VAT package and anti-tax fraud measures, ETIL Lund 2010 2nd ed.

H. Vermeulen
- “De onroerendezaak lichamen van art. 4 Wet BvR in Europees perspectief”, Nederlands Tijdschrift voor Fiscaal Recht, 1 July 2010, pp. 1-3.

P. Wattel
- Treuzelenderwijs; Vooraf, NJB 2010/4, blz. 215.
- Steuermoral of Amnistia fiscale; Vooraf, NJB 2010/11, blz. 699.
- J’écris (vrij naar Boris Vian: Je bois); themanummer Publiceren: Lust of Must?, NJB 2010/14, blz. 880.
- When PIGS fly; Vooraf, NJB 2010/19, blz. 1217.
- Goals, emotion and videotape; Vooraf, NJB 2010/26, blz. 1651.
- De troonrede, by Yogi Berra; Vooraf, NJB 2010/33, blz. 2121.
- Beggar thy neighbour; Vooraf, NJB 2010/42, blz. 2685.

D. Weber
- On 12 August a letter was published in NRC Handelsblad about the State problems regarding tax exemptions the Dutch government guaranteed the FIFA when in the Netherlands the World championship football will be organized in 2018 or 2022.
- Waarom de Scheuten Solar Technology-zaak ons van de straat gaat houden, WFR 2010/6847, p 212.
- Comment: Commission/Italy, Higher taxation on cross-border dividend not compensated by ordinary credit in tax treaty, H&I 2010/2.6.
1.9.3. Presentations

**R.P.C. Cornelisse**
- 19 November 2010, at the ACTL seminar: The 2010 amendments to the OECD MC and the new transfer pricing guidelines, chairman of the panel which discussed the amendments regarding the granting of tax treaty benefits to CIVs.

**N. Idsinga**
- 30 September/1 October, presentation at the Fiscale conferentie Estate Planning about onderdeel fictiebepalingen in de Successiewet.

**O. Marres**
- 28 April 2010, at the ACTL seminar, presentation: From Bosal to X Holding The future of tax base protection in the Netherlands.
- 26 May 2010 speaker at the ACTL seminar, Continuïteit en vernieuwing Een visie op het belastingstelsel Seminar naar aanleiding van het rapport van de Studiecommissie belastingstelsel Commissie van Weeghel, presentation: Rente in de vpb: defiscalisering of vermogensaftrek.
- 2 Juni 2010, presentation at the NOB jaarcongres about De toekomst van de Dividendbelasting.
- 16 juni 2010, presentation at the Europese Fiscale Studies (EUR) seminar Exitheffing bij ondernemingen’, Cartesio en exitheffing.
- 19 November 2010, at the ACTL seminar: The 2010 amendments to the OECD MC and the new transfer pricing guidelines, chairman in the panel which discussed the amendments on employment income.

**T. Mertens**
- 12 April 2010, Masterclass employment taxes, Utrecht, Netherlands Tax Authorities.
- 4 November 2010, Loyens & Loeff Tax Mastercourse - employment taxes in crossborder situations, Soestduinen.

**S. Mol-Verver**
- 26 May 2010, (Rechtsvorm)neutraliteit in de winstbelasting n.a.v. het voorstel van de studiecommissie belastingstelsel, presentation at the seminar: ACTL seminar, Continuïteit en vernieuwing Een visie op het belastingstelsel Seminar naar aanleiding van het rapport van de Studiecommissie belastingstelsel Commissie van Weeghel.

**B. da Silva**
- 17 to 24 May 2010, course on the Overview of the tax systems of the European Union held in Macau S.A.R.
- 11 June 2010, presentation about Recent EU Tax Developments on a conference organized by the European Branch of the Chartered Institute of Taxation.
- 19 November 2010, at the ACTL seminar: The 2010 amendments to the OECD MC and the new transfer pricing guidelines, presentation on Tax Treaty entitlement of CIVs: characterization and tax treaty issues.

**J.L. van de Streek**
- 28 April 2010, ACTL seminar, presentation: Group Taxation in the CCCTB.

**R. Szudoczky**
- 23 June 2010 The Direct Tax Directives, lecture together with Prof. Cécile Brokelind during the GREIT Summer course 2010 at the University of Lisbon.
- 29 August 2010 – 3 September 2010, IFA 2010 Rome Congress, participant at the Poster Programme.

**H. Vermeulen**
- 26 February 2010, Round Table Taxation in the field of Real Estate, Amsterdam, PropertyNL 2010/3, pp. 38-43.
- 29 September 2010, speaker at the Vastgoed Fiscaal & Civiel Seminar Amersfoort, presentation on direct tax aspects of investing in real estate through collective investment funds (CIVs).
■ 19 November 2010, at the ACTL seminar: The 2010 amendments to the OECD MC and the new transfer pricing guidelines, presentation on solutions offered in the Commentary to the OECD MTC for CIVs and its investors to enjoy tax treaty benefits.

P. Wattel
■ 21 January 2010, Amsterdam: ACTL Winter course on European Direct Tax Law; two presentations on “Overview of the ECJ case law on direct taxes” and “Cross-border loss relief”.
■ 15/16 februari 2010, Paris, France: presentation on “Forum shopping? Does EU State Liability Law bypass National Time Limits?”; Congress of the Cour de Cassation, the École nationale des magistrats and the Europäische Rechtsakademie on “Effective judicial protection in European Law; the role of the national judge”.
■ 12 maart 2010, Utrecht: lecture on “Algemeen en formeel belastingrecht”, PAOB-cursus “Nieuwe jurisprudentie”.
■ 28 April 2010, Amsterdam: ACTL-seminar “From Marks & Spencer to X. Holding; the future of cross-border group taxation”; chair of panel 2: “The experience in the UK”.
■ 26 May 2010, Amsterdam: chair of the ACTL seminar “Continuïteit en vernieuwing; een visie op het belastingstelsel”; naar aanleiding van het rapport van de Studiecommissie belastingstelsel (Commissie Van Weeghel).
■ 4 June 2010: Utrecht: debater, Rechtspraak op het moment dat er toe doet; RUU/HR-Congres “De Hoge Raad in 2025: contouren van de toekomstige belastingrechtspraak”.
■ 25 June 2010, Lisboa, Portugal: duo-presentation with Prof. Miguel Poiares Maduro on “Demand and Supply Side of Preliminary Referrals to the EU Court of Justice;” GREIT Summercourse, University of Lisbon.
■ 19 November 2010, Amsterdam: ACTL seminar “The 2010 amendments to the OECD MC and the new transfer pricing guidelines,” chair of the panel on the new Article 7 OECD MC; attribution of profits to Permanent Establishments.
■ 2 and 3 November 2010, London, UK: Presentation on “Harmonisation by the back door or a new respect for national systems?”; trilateral meeting of the German, Netherlands and British branches of the International Fiscal Association.
■ 4 and 5 november 2010, Zeist: presentation on “Exitheffingen”; NOB Rondetafelbijeenkomst.

D. Weber
■ 22 March 2010 (day of signing of the treaty), Tax treaty Netherlands and Hong Kong, panel discussion, Courtyard Hong Kong.
■ 23 April 2010, X holding: incorrect or wrong?, EU Tax Law Group, Brussels.
■ 28 April 2010 chair of the seminar: ACTL seminar, From Marks & Spencer to X Holding: the future of cross-border group taxation.
■ 26 May 2010, Moderator, Panel 4: Capita selecta, seminar Continuïteit en vernieuwing, een visie op het belastingstelsel, Koninklijke Nederlandse Academie van Wetenschappen (KNAW).
■ 24 and 25 June 2010, X Holding/Regione Sardegna (state aid)/Scheuten Solar, during the GREIT Summercourse at the University of Lisbon 2010.
■ Spoke at the annual seminar of the European American Tax Association in Noordwijk.

17 September 2010, moderator, Session 7; The Impact of Human Rights on Tax Litigation GREIT Conference - Taxation and Human Rights in Europe and the World - 16 and 17 September 2010 - Florence (Italy).

15 October 2010, at the Universidad del Rosario, gave a presentation on abuse of law in Bogotá, Colombia.


5 November 2010, at a roundtable of the Dutch organisation for Tax Advisors in Slot Zeist, gave a presentation about EU law and interest deduction limitations.

19 November 2010, at the ACTL seminar: The 2010 amendments to the OECD MC and the new transfer pricing guidelines, chairman of the panel which discussed the amendments to the taxation of sovereign wealth funds.

22 November 2010, forwarded comments during the seminar entitled: The meaning of ‘enterprise’, ‘business’ and ‘business profits’ under tax treaties and EU tax law, held in Milan.

24 November 2010, at Slot Zeist, chaired a seminar on recent developments in European Taxation.

16 December 2010 delivered a speech on tax consolidation and loss relief after X Holding, at the Universidad de Vigo (Spain).

17 December 2010, was a member of the PhD Committee which had to assess the PhD in European Tax Law of María Cruz at the Universidad de Vigo (Spain).

S. van Weeghel

26 May 2010 speaker at the seminar: ACTL seminar, Continuitéit en vernieuwing Een visie op het belastingstelsel Seminar naar aanleiding van het rapport van de Studiecommissie belastingstelsel Commissie van Wheeghel

2 June 2010, speaker at the NOB jaarcongres

29 August-3 September 2010, General reporter during the annual congress of the International Fiscal Association (IFA) in Rome. Subject: ‘Tax treaties and tax avoidance: application of anti-avoidance provisions’. The IFA is the largest independent scientific tax organisation in the world. This annual congress will have more than 1,800 participants from all over the world.
Colofon

Uitgave

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