



UNIVERSITY OF AMSTERDAM

Amsterdam Centre for Tax Law

annual report 2015





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Amsterdam
Centre for
Tax Law
(ACTL)

1. Introduction

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

Within the University of Amsterdam, the ACTL is considered a Centre of Excellence. The 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 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 professor Dr Dennis Weber, professor of European Corporate Tax Law. The ACTL professors are:

- Prof. Dr Rob Cornelisse
- Prof. Dr Otto Marres
- Prof. Dr Ben Terra
- Prof. Dr Jan van de Streek
- Prof. Dr Hein Vermeulen
- Prof. Dr Peter Wattel
- Prof. Dr Dennis Weber and
- Prof. Dr Stef van Weeghel.

2. Working together

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 (www.greit-tax.eu), the ACTL's collaboration with IBFD (www.ibfd.com), and partnerships with universities in North America, South America, the Russian Federation, and Asia.

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

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

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

3 ACTL Research Programme: ■ Tax Sovereignty versus Globalisation

3.1 Background and objective

Globalisation of world trade is characterized by progressive liberalization and regulation of trade between states and by the formation and expansion of multi-lateral 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' objectives, especially as regards to 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 a 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, by introducing special regimes, low rates and certainty about the tax position in advance for example.

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).

3.2 Research themes

The research program is divided into three related and partly overlapping research themes: double tax treaties, the EU treaty freedoms and the EC 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, either 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:

- a. 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;

- b. 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;
- c. The relevance of justified expectations of both the contracting states and their residents for the interpretation of these bilateral tax treaties;
- d. The possibility to fight treaty abuse by taxpayers (the doctrines of *fraus conventionis* or *fraus tractatus*). 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 to 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 European Court of Justice (ECJ), the ECJ 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:

- a. 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);
- b. The influence of the EU treaty freedoms on the prevention of double taxation;
- c. 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;
- d. The correct balance between free movement within the EU and the right to levy tax, especially as regards to the following questions:

- Does the ECJ assume competence in tax matters not covered by the attribution system of the EU Treaty?
- What balance does the ECJ strike between free movement and tax sovereignty?
- Do the usual discrimination and restriction concepts of the ECJ 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 ECJ 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 a 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 sixth 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 uniformity of detailed areas of national taxation, such as Cross border loss relief facilities, treatment of real estate, Home State taxation, Common Consolidated Corporate Tax Base (CCCTB) taxation, EU profits tax, and dividend tax.

3.3 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.

4. Organization



4.1 General

The director of the ACTL is prof. Dr Dennis Weber. Astrid Cornelisse became the new management-assistant as of October 2015. Sanderijn Mulders, management assistant, left the ACTL in October 2015.

4.2 ACTL Advisory board

The ACTL advisory board, established in 2014, provides advice to the ACTL, upon request or on its own initiative, on research, education, conferences and on

other matters involving the ACTL. Advice can be given on an individual basis or by the entire advisory board. The following individuals are the members of the advisory board of the ACTL:

- Prof. Dr Bristar Cao, Director, China International Tax Center (CUFE), vice-dean, School of Taxation (CUFE);
- Prof. Ana Paula Dourado, professor of tax law and European tax law at the School of Law of the Universidade de Lisboa;
- Prof. Dr Joachim Englisch, Lehr-

- stuhl für Öffentliches Recht und Steuerrecht, Geschäftsführender Direktor des Instituts für Steuerrecht Universität Münster;
- Theo Keijzer, chair of the Commission on Taxation, International Chamber of Commerce;
- Prof. Dr Luis Schoueri, professor of tax law, University of Sao Paulo;
- Prof. Richard Vann, Challis Professor of Law, University of Sydney.

4.3 Table ACTL Fte

Research staff 'Tax Sovereignty versus Globalisation'

Name and present title	Fte
Professors (8)	
Prof. Dr R.P.C. Cornelisse	0.24
Prof. Dr O.C.R. Marres	0.16
Prof. Dr J.L. van de Streek	0.16
Prof. Dr B.J.M. Terra	0.00
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 (8)	
Dr M. van Dun	0.00
Mr. I.M. de Groot	0.16
Mr. A.L. Mertens	0.00
Mr. Dr S.J. Mol-Verver	0.32
Mr. drs. W.A.P. Nieuwenhuizen	0.00
Dr E. Poelmann	0.16
Dr A. Rozendal	0.00
Dr J. Wheeler	0.24
Researchers (12)	
Shu Chien Chen	0.80
Tjebbe Gerverdinck	0.00
Paul Hondius	0.00
Alexia Kardachaki	0.00
Marieke Koerts	0.00
Martijn Nouwen	0.40
Bruno da Silva	1.00
Thidaporn Sirithaporn	1.00
Evgenia Shamanova	0.00
Clark Warren	0.20
Maarten de Wilde	0.00
Ciska Wisman	0.00
Total research staff (28)	5.36

4.4 ACTL Staff overview (including other employers)

Director

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

Management-assistant ACTL A. (Astrid) J. Cornelisse MA

Professors

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

- 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
 - Loyens & Loeff

- Prof. Dr B. (Ben) J.M. Terra
- Professor Indirect Taxation - University of Amsterdam and Lund (Sweden)

- Prof. Dr H. (Hein) Vermeulen
- Professor Corporate Taxation
 - 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

Assistant professors

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

- Mr. I. (Isabella) M. de Groot
- Assistant professor Income Taxation and Corporate Taxation
 - Tax consultant at Meijburg & Co

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

Researchers

- M. (Maarten) F. de Wilde
- PhD candidate/lecturer, Erasmus University Rotterdam.
 - Tax lawyer/know how adviser, Loyens & Loeff

- C. (Ciska) Wisman
- PhD student Radboud University Nijmegen
 - Tax advisor PwC Rotterdam/Amsterdam
 - Lecturer Erasmus University Rotterdam

PhD-researchers

- S. C. (Shu Chien) Chen
- T. (Tjebbe) Gerverdinck
- P. (Paul) Hondius
- A. (Alexia) Kardachaki
- M. (Marieke) Koerts
- M. (Martijn) F. Nouwen

- B. (Bruno) F.A. da Silva
- E. (Evgenia) Shamanova
- T. (Thidaporn) Sirithaporn
- C. (Clark) J.D. Warren

4.5 Other activities

- Membership of editorial/advisory board of academic publications and/or academic associations, etc.
- R.P.C. Cornelisse
 - Member of the editorial board of Fiscaal Tijdschrift FED (Kluwer)
 - Tax advisor at Loyens & Loeff N.V.

M. van Dun

- Tax lawyer at PricewaterhouseCoopers
- T. Gerverdinck
- Editor of comments Nederlandse Documentatie voor Fiscaal Recht (NDFR) Wet IB 2001

I.M. de Groot

- Tax Knowledge Center van KPMG Meijburg & Co

O.C.R. Marres

- Editorial board Nederlands Tijdschrift Fiscaal Recht (NDFR)
- Editorial board Nederlandse Documentatie voor Fiscaal Recht (NDFR)
- Editorial board Maandblad Belasting Beschouwingen (MBB)
- Member of the Committee 'Commissie Hoge Raad, 100 jaar belastingrechtspraak', Vereniging voor Belastingwetenschap

A.L. Mertens

- Raad van Beroep van de Stichting Normering Arbeid
- Raad van Beroep van de Stichting Fair Produce

S.J. Mol-Verver

- Lecturer at the Law Firm School (Beroepsopleiding voor de advocatuur)
- Lecturer for FBN 'ZZP'er in notariaat'
- Member of the Programme Committee Tax Law of the Amsterdam Law School
- Member of the examining board of the Amsterdam Law School
- Programme coordinator Master Dutch Tax Law at the UvA



- Member of the Master Thesis team of the Amsterdam Law School
- E. Poelmann
- Member of the commission 'Misbruik van recht', Vereniging voor Belastingwetenschap
 - Editor Tijdschrift voor formeel belastingrecht, Sdu
 - Member onderwijsadviesraad HvA/opleiding FRE
- A. Rozendal
- Member of the editorial board Nederlands Tijdschrift voor Fiscaal Recht (NTFR)
 - Member of the editorial board Fiscale Berichten voor het Notariaat (FBN)
- J.L. van de Streek
- Member of the bills committee of the Dutch Association of Tax Advisers (NOB)
 - Member of the Editorial Board of Fiscale Berichten voor het Notariaat (FBN)
 - Tax Lawyer Loyens & Loeff NV.
- H. Vermeulen
- Chair of the Programme Committee Tax Law of the Amsterdam Law School.
 - Editorial board Derivatives & Financial Instruments (IBFD)
 - Editorial board Real Estate Review, Tax and Civil Law (Vastgoed Fiscaal & Civiel)
- Editorial board Fiscal notes for the notary public (Fiscale Berichten voor het Notariaat)
 - Member of Financial Transaction Tax (FTT) Research Group of University of Amsterdam-ACTL/IBFD/Complutense University of Madrid/Mendel University/Corvinus University of Budapest/Sacro Cuore Catholic University/Oxford University/WU Vienna
- P.J. Wattel
- Member of the Department of Letters of the Royal Netherlands Society of Science
 - Member of the Board of Trustees of the Europäische Rechtsakademie, Trier, Germany
 - Editor, Netherlands Law Review (Nederlands Juristenblad)
- D.M. 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 the NOB Programacommissie Permanente Educatie
 - General editor of the International tax blog of Kluwer Law International
- Lecturer at the International Tax Center of Leiden (advanced LLM Program in International Taxation)
 - Lecturer at the Wirtschaft Universität Wien in Vienna
 - Board member of the Group for European and International Taxation (GREIT)
- S. van Weeghel
- Chair of the Permanent Scientific Committee of the International Fiscal Association
 - Chairman of the Board of Trustees of the International Bureau for Fiscal Documentation
 - Lecturer at the International Tax Center in Leiden (Advanced LLM Program on International Taxation)
- J. Wheeler
- Senior principal research associate IBFD
 - Member of TRIBUTE panel of mediators in international tax disputes
- M. de Wilde
- PhD candidate/lecturer, Erasmus University Rotterdam.
 - Tax lawyer/know how adviser, Loyens & Loeff
- C. Wisman
- Member advisory committee PAOB (PostAcademisch Onderwijs Belastingwetenschap)

5. 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. As of 2010, the ACTL organizes a Winter Course on European Tax Law and a Winter Course on International Tax Law every year in order to, amongst other things, be less dependent on government funds or sponsors.



6. Location

6.1 Address ACTL

University of Amsterdam (UvA)
Amsterdam Centre for Tax Law (ACTL)
Vendelstraat 8
1012 XX Amsterdam

The ACTL website is www.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 (www.linkedin.com). Persons who are interested in the activities of the ACTL are kept up to date. At the end of 2015, the group had over 2000 members.



7. ACTL activities in 2015

7.1 ACTL Conferences in 2015

In 2015, the ACTL organized thirteen conferences in Amsterdam and in other parts of the world:

i) The influence of the EU State Aid provisions on Tax Rulings, Transfer Pricing, Mismatches and the BEPS discussion (Amsterdam); ii) Paradigm Shift of the Tax Avoidance Concept: A Comparative View (Beijing); iii) Cross Border investments and other current tax issues for hedge funds, other partnerships, REIT's and RICs (New York); iv) International Journeys of Tax Law (Bogotá); v) Recent developments in EU Tax Law (Basel); vi) Duets on International Taxation: Form and Substance in Tax Law (Amsterdam); vii) Influence of EU Law on BEPS: the new EU GAAR and EU State Aid (Copenhagen); viii) Groupe Steria en SCA Group Holdings: Fiscale eenheid regime onder EU druk (Amsterdam); ix) The consequences of OECD BEPS in the EU and other developments in EU Tax Law (Bratislava); x) Congres Ethiek en Belastingheffing (Amsterdam); xi) Forensic Tax Assurance 2015 (Amsterdam); xii) EU GAAR: the common anti-abuse rule in the parent subsidiary directive (Amsterdam); xiii) Symposium Formeel Belastingrecht (Amsterdam).

'The influence of the EU State Aid provisions on Tax Rulings, Transfer Pricing, Mismatches and the BEPS discussion' (Amsterdam)

On 9 January 2015 the ACTL organized this conference in co-operation with the Maastricht Centre for Taxation (MCT) of Maastricht University.

The influence of EU law on taxation has taken a new direction now that the European Commission has started State Aid investigations into the use of transfer pricing rules in the Apple, Amazon, Starbucks and FIAT cases. With more cases to come, which could also cover tax mismatches and IP boxes, the EU influence on tax law, and on the BEPS discussion in particular, will be greater than ever. Speakers included:

- Dr Ramon Dwarkasing - Dwarkasing & Partners/Maastricht University

- Alexia Kardachaki - ACTL/Meijburg & Co
- Prof. Dr Raymond Lujta - Maastricht University/Loyens & Loeff
- Dr Claire Micheau - European Commission
- Dr Rita Szudoczky - Vienna University of Economics and Business
- Dr Mario Tenore - Maisto e Associati
- Prof. Dr Peter Wattel - ACTL/Netherlands Supreme court
- Prof. Dr Dennis Weber - ACTL/Loyens & Loeff

'Paradigm Shift of the Tax Avoidance Concept: A Comparative View' (Beijing)

On 13 March 2015 the ACTL organized this conference in co-operation with the China International Tax Center (CITC) of the Central University of Finance and Economics.

Speakers included:

- Carola van den Bruinhorst - Loyens & Loeff
- Prof. William Byrnes - Thomas Jefferson Law School
- Prof. Craig Elliffe - University of Auckland
- Dr Tianlong Hu - Renmin University
- Prof. Dr Jun-sheng Li - CITC-CUFE
- Prof. Ying-feng Long - Shanghai Lixin University of Commerce
- Shiqi Ma - IBFD
- Dr Bristar Mingxing Cao - CUFE, CITC
- Raffaele Russo - OECD - head of the BEPS-project
- Ning Song - Senior partner; CTAC Group
- Prof. Dr Jan van de Streek - ACTL
- Prof. Dr Dennis Weber - ACTL
- Prof. Wei Xiong - Wuhan University
- Prof. Joyce Yang HE - CITC
- Prof. Yan-sheng Zhu - Xiamen University

'Cross Border investments and other current tax issues for hedge funds, other partnerships, REIT's and RICs' (New York)

On 30 April 2015 New York University School of Law and the ACTL organized this conference on cross border investments and other current tax issues for hedge funds, other partnerships, REITs and RICs.

Speakers included:

- Ray Beeman - Principal Ernst & Young/ Adjunct Professor Georgetown Law (formerly Tax Counsel and Special Advisor for Tax Reform to the House Ways and Means Committee)
- Joshua D. Blank - Professor of Tax Practice and Faculty Director of the Graduate Tax Program NYU
- Laurlee Coady - Staff of the Joint Committee on Taxation
- David S. Miller - Cadwalder/Adjunct Professor of Law NYU
- Eric B. Sloan - Principal Deloitte Tax LLP/ Adjunct Professor Georgetown Law
- John Steines - Professor of Law NYU
- Willard Taylor - Of counsel Sullivan & Cromwell LLP/Adjunct Professor NYU
- Hein Vermeulen - Professor Faculty of Law University of Amsterdam/tax advisor PwC
- Dennis Weber - Professor Faculty of Law University of Amsterdam/tax advisor Loyens & Loeff
- Brenda Zendt - Attorney-Advisor/United States Treasury Department
- Victor Zonana - Adjunct Professor of Law NYU
- Leonardus van den Ende - Former Member of the Directorate-General for Tax Policy of the Dutch Ministry of Finance
- Sam Kamin - Director of the Department of Constitutional Law, University of Denver
- Thomas Dubut - Paris-Dauphine University/ Advisor to the International Monetary Fund
- Dennis Weber - Professor of European Corporate Tax Law at the University of Amsterdam and Director of the ACTL/Head of the European Direct Tax Law practice at Loyens & Loeff
- Lisandro Junco Assistant - Director of International Auditing - National Tax and Customs Administration (DIAN)
- Manuel E. Tron - Former President of the International Fiscal Association
- Mario Osorio - Consultant to the National Tax and Customs Administration (DIAN)
- René Fernando Urueña Hernández - Director of the area of International Law and Master of International Law program at Universidad de los Andes
- Jan van de Streek - Professor of Corporate Group Taxation at the University of Amsterdam
- Maarten de Wilde - Tax Consultant, Loyens & Loeff N.V./Professor at Erasmus University, Rotterdam
- Guillermo Teijeiro - Partner at Teijeiro & Ballone Attorneys-at-Law, Argentina

'International Journeys of Tax Law' (Bogotá)

On 28 and 29 May 2015 the 2nd Latin-American Conference on International Tax Law has been organized in Colombia. This conference was a co-operation between ICDT, Universidad de los Andes and the ACTL.

Topics include: post-conflict financing, taxation of drugs, legalization of marijuana and associated revenue, transfer pricing challenges in light of the BEPS project, cases pending in the EU, recent cases in Colombia, and the current status of the BEPS project. Will BEPS actually be implemented? Because several international and local law procedures need for the BEPS Plan to become a reality. The challenges of BEPS for developing countries will also be a talking point. During the conference the new trends in General Anti-Avoidance Rules (GAARs) will also be discussed. Other questions that will be addressed are 'are we moving towards a world with more Permanent Establishments?' and 'is there an alternative model to the taxing of multinationals?'. Speakers included:

- Catalina Hoyos Jiménez - President of the Colombian Institute of Tax Law - ICDT
- Eleonora Lozano Rodríguez - Director of the Master of Laws program and the Specialization Course in Taxation at Universidad de los Andes/Associate Professor of the Faculty of Law of Universidad de los Andes

'Recent developments in EU Tax Law' (Basel)

On 1 September 2015 the ACTL organized this seminar in co-operation with the EU Tax Law Group. The EU Tax Law Group is a network of independent EU tax lawyers specialized in EU tax law. Members of the group are: Joseph Hage Aaronson, Flick Gocke Schaumburg, HOCH Avocats, Jones Day, Cuatrecasas Gonçalves Pereira, LeitnerLeitner, Maisto e Associati, Kromann Reumert and Loyens & Loeff.

Speakers included:

- Beat Baumgartner - Loyens & Loeff Zurich
- Walter Andreoni - Maisto e Associati
- Arne Møllin Ottosen - Kromann Reumert
- Philippe Freund - Joseph Hage Aaronson
- Dr Klaus Sieker - Flick Gocke Schaumburg
- Gebhard Fuherr - LeitnerLeitner
- Andres Sanchez - Cuatrecasas Gonçalves Pereira
- Prof. Dr Raymond Lujá - Maastricht University; Loyens & Loeff
- Emmanuel de La Rochethulon - Jones Day
- Prof. Dr Dennis Weber - ACTL/Loyens & Loeff

'Duets on International Taxation: Form and Substance in Tax Law' (Amsterdam)

On 8 September 2015 the ACTL and the IBFD organized this symposium as part of the UvA-IBFD LLM programme International Tax Law: Principles, Policy and Practice, which has commenced in the academic year of 2015-2016. IBFD and the University of Amsterdam (UvA) are committed to cooperating with each other in the field of tax law and to attract and engage the next generation of international tax law students. To this end, we have combined our expert knowledge to introduce a new and unique advanced master's programme: International Tax Law: Principles, Policy and Practice, which will commence in the 2015-2016 academic year. This symposium, 'Substance and form in civil and common law jurisdictions', is part of the LLM programme, and it has set the scene for further discussions in the years to come. A similar symposium will be held each year on a classic topic of tax law. As the LLM programme progresses from year to year, these symposia will allow new graduates to present their papers and speak to a wider audience - not only students but also leading academics and practitioners. Furthermore, this emerging research will be integrated into the study materials for generations of tax law students to come.

'Influence of EU Law on BEPS: the new EU GAAR and EU State Aid' (Copenhagen)

On 2 October 2015 Kromann Reumert and the ACTL organized a joint conference on 'Influence of EU law on BEPS: The new EU GAAR; EU State Aid'. The conference was chaired by Dennis Weber, director of the ACTL. Speakers included:

- Prof. Gerard Meussen - Radboud University Nijmegen
- Dr Tom O'Shea - Queen Mary University of London
- Prof. Dr Niels Winther-Sørensen - PwC
- Alex Chadwick - Baker & McKenzie
- Director Karl Soukup - European Commission
- Dr Rita Szudoczky - Vienna University of Economics
- Dr Klaus Sieker - Flick Gocke Schaumburg
- Vinod Kallae - KPMG Meijburg & Co Tax Lawyers Amsterdam

'Groupe Steria en SCA Group Holdings: Fiscale eenheid regime onder EU druk' (Amsterdam)

On 13 October 2015 the ACTL organized an afternoon seminar on the Groupe Steria and SCA Group Holdings cases. During this seminar cases that have a major impact on the Dutch fiscal union legislation, such as Papillon, SCA Group Holding and Groupe Steria, as the most recent case, were discussed.

Speakers included:

- Prof. Dr Sjoerd Douma - ITC Leiden/PwC
- Prof. Dr Jan van de Streek - ACTL/Loyens & Loeff
- Prof. Dr Hein Vermeulen - ACTL/PwC
- Prof. Dr Dennis Weber - ACTL/Loyens & Loeff

'The consequences of OECD BEPS in the EU and other developments in EU Tax Law' (Bratislava)

On 22 and 23 October 2015 the ACTL organized this two-day course at the Ministry of Finance of the Slovak Republic in Bratislava. During this course the consequences of OECD BEPS in the EU were discussed as well as other important new developments in EU Tax Law.

Speakers included:

- Prof. Dr Dennis Weber - ACTL/Loyens & Loeff
- Prof. Dr Jan van de Streek - ACTL/Loyens & Loeff
- Dr Maarten de Wilde - ACTL/Erasmus University Rotterdam





'Congres Ethiek en Belastingheffing' (Amsterdam)

On 26 October 2015 the ACTL organized this conference on ethics and taxation in co-operation with the student association SFEER. Attention in the media for tax avoidance by multinationals has been growing non-stop for the last few years. Google, Apple and Amazon make the headlines with their aggressive tax planning as a way to minimize their worldwide tax rate. Governments are working on measures to tackle tax avoidance, namely within the OECD and the European Union. But there also is an ethical side to the discussion and that was the focus of the first joint conference of student association SFEER and the ACTL.

Speakers included:

- Prof. mr. Richard Happé - Tilburg University
- Mr. Jos Beerepoot - Head of Global Tax ABN AMRO NV
- Mr. drs. Simon Strik - Deputy judge Court of Appeals The Hague
- Drs. Francis Weyzig - Oxfam Novib

'Forensic Tax Assurance 2015' (Amsterdam)

On 30 and 31 October and 6 November 2015 the ACTL organized a three-day course about information in the fiscal oversight chain. In co-operation with judges, tax advisors and lawyers this course focused on forensic tax assurance.

Speakers included:

- Dick Barmantlo - Jaegers & Soons advocaten
- Ange Beukers-Van Dooren - Court Zeeland-West-Brabant
- Guido de Bont - De Bont advocaten/Erasmus University Rotterdam
- Arjo van Eijsden - Ernst & Young
- Ludwijn Jaeger - Jaeger Amsterdam

- Marloes Lammers - Jaeger Amsterdam/ACTL
- Eric Poelmann - Dutch Revenue Service/ACTL
- Thies Sanders - Loyens & Loeff
- Martijn Weijers - Dutch Supreme Court/ACTL

'EU GAAR: the common anti-abuse rule in the parent subsidiary directive' (Amsterdam)

On 2 November 2015 the ACTL organized an afternoon seminar on EU GAAR. The new common anti-abuse rule in the parent-subsubsidiary directive will have a major impact on tax planning structures. During this seminar several aspects of the new anti-abuse rule will be discussed. This seminar was chaired by Prof. Dr Peter Wattel.

Speakers included:

- Prof. Dr Otto Marres - ACTL/Meijburg
- Arne Ottosen - Kromann Reumert
- Prof. Dr Jan van Streek - ACTL/Loyens & Loeff
- Prof. Dr Dennis Weber - ACTL/Loyens & Loeff
- Prof. Dr Stef van Weeghel - ACTL/PwC



'Symposium Formeel Belastingrecht' (Amsterdam)

On 18 December 2015 the ACTL organized a conference on formal tax law. This conference was organized for the fourth year in a row at the end of the year to reflect on Dutch formal tax law.

Speakers included:

- Eric Poelmann - ACTL/Dutch tax administration
- René Niessen - Supreme Court of the Netherlands/Radboud University Nijmegen
- Arnt Mein - Hogeschool van Amsterdam
- Willem Koops - NVVS Advocaten

7.2 Inaugural lecture - Prof. Dr Jan van de Streek

Prof. Dr Jan van de Streek (1976) held his inaugural lecture on the 9th of October 2015. The subject of his inaugural lecture was the relaunch of the CCCTB. Van de Streek has been appointed professor of Corporate Group Taxation, with a focus on reorganizations, at the Faculty of Law of the University of Amsterdam.

7.3 10th GREIT Annual Conference: European Union law and the building of global supranational tax law; a two way flow of concepts and categories (Amsterdam)

On 17 and 18 September 2015 the Group for Research on European and International Taxation organized the 10th annual conference. The 10th GREIT Annual Conference focused on EU BEPS, fiscal transparency, protection of taxpayer rights and state aid. How does European international tax law face the challenges of the establishment of global supranational tax law? With the publication of the EU Action Plan 'Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for Action' it is clear that European Law will influence international tax law and the BEPS discussion - also called the establishment of 'global supranational tax law'. On the other hand the BEPS discussion will influence the way European Tax Law will be interpreted and established.

Speakers and moderators included:

- Dr Paolo Arginelli - IBFD
- Prof. Dr Cécile Brokelind - Lund University
- Prof. Dr Irene Burgers - Groningen University
- Prof. Tsilly Dagan - Bar-LLan University
- Prof. Dr Ana Paula Durado - University of Lisbon
- Fred van Horzen - Meijburg & Co
- Vinod Kallou - Meijburg & Co
- Prof. Dr Raymond Luja - Maastricht University/Loyens & Loeff
- Richard Lyal - European Commission
- Prof. Guglielmo Maisto - Maisto e Associati
- Prof. Dr Otto Marres - ACTL/Meijburg & Co
- Prof. Dr Pasquale Pistone - IBFD/WU Vienna
- Dr Eric Poelmann - ACTL/Dutch tax administration
- Dr Mario Tenore - Maisto e Associati
- Prof. Dr Frans Vanistendael - Leuven University
- Prof. Dr Peter Wattel - ACTL/Supreme Court of the Netherlands
- Prof. Dr Dennis Weber - ACTL/Loyens & Loeff
- Prof. Dr Stef van Weeghel - ACTL/PwC
- Dr Maarten de Wilde - ACTL/Erasmus University/Loyens & Loeff

7.4 ACTL 2015 Winter Courses

In January/February 2015, the ACTL organized a new edition of the Winter Course on European Direct tax law,

The list of speakers included:

- Harm van den Broek - Radboud Universiteit Nijmegen/Deloitte
- Sjoerd Douma - ITC Leiden
- Willibrord Egelie - Dutch tax administration
- Gijs Fibbe - Erasmus University/PwC
- Georg Kofler - University of Linz
- Raymond Luja - Maastricht University/Loyens & Loeff
- Eric Poelmann - ACTL/Dutch tax administration
- Wim Roels - European Commission
- Thies Sanders - Loyens & Loeff
- Bruno da Silva - ACTL/Loyens & Loeff
- Jan van de Streek - ACTL/Loyens & Loeff
- Rita Szudoczky - Vienna University of Economics and Business
- Mario Tenore - Maisto e Associati
- Peter Wattel - ACTL/Supreme Court of the Netherlands
- Dennis Weber - ACTL/Loyens & Loeff
- Maarten de Wilde - ACTL/Erasmus University Rotterdam/Loyens & Loeff
- Also in January 2015, the ACTL organized a new edition of the Winter Course on International Tax Law.
- The list of speakers included:
- Jasper Arendse - Directorate of International Affairs/Dutch Ministry of Finance
- Tanja Bender - Leiden University/PwC
- Luc de Broe - K.U. Leuven/Laga
- Melinda Brown - OECD CTPA
- William Byrnes - Thomas Jefferson School of Law
- Werner Haslehner - University of Luxembourg
- Wilbert Kannekens - Meijburg & Co
- Otto Marres - ACTL/Meijburg & Co
- Hans Pijl - Deloitte
- Luís Eduardo Schoueri - University of São Paulo/Lacaz Martins
- Bruno da Silva - ACTL/Loyens & Loeff
- Rogier Sterk - Loyens & Loeff
- Rita Szudoczky - ACTL/Loyens & Loeff
- Agata Uceda - DLA Piper
- Hein Vermeulen - ACTL/PwC
- Peter Wattel - ACTL/Supreme Court of the Netherlands
- Stef van Weeghel - ACTL/PwC
- Joanna Wheeler - IBFD/ACTL

7.5 NEW: Advanced Master's (LLM) in International Tax Law: Principles, Policy and Practice

From 1 September 2015 the ACTL offers a one-year fulltime LLM programme in international tax law, in close cooperation with renowned tax research institute IBFD. This LLM will create specialists who have a thorough understanding of the underlying principles and practical issues of international tax law and detailed knowledge of the policy options available to states at different stages of development.

The growing globalization of the world economy brings with it a growing demand for international tax law specialists who have a thorough understanding of the underlying principles, who are familiar with the policy perspectives of countries at differing stages of development and who are aware of the practical implications of the law. The ACTL has joined forces with the IBFD to meet that demand.

What we call international tax law is actually a fascinating mix of domestic law, treaty law and soft-law initiatives and this programme offers students the insight and skills they need to deal with this complex area. As an advanced Master's, the programme is intended for a select number of students who already hold a university degree and have experience in tax law. The class will be limited to 25 students, to allow for lively class discussion and ensure that students receive individual attention.

The quality of this master's programme has been positively assessed by the Accreditation Organization of the Netherlands and Flanders (NVAO). Dr Joanna Wheeler is the LLM Director.

7.6 Project LLM Tax Law specialization at Mekelle University - Ethiopia

The LLM program offered by Mekelle University in Ethiopia is joint initiative between the Dutch Embassy in Addis Ababa and the Ministry of Justice of Ethiopia. The goal of this program is to enhance the capacity building of public servants of the Ethiopian Ministry of Justice through the offering of a master of laws degree granted by Mekelle University that provides different tracks of specialization. One of the specializations is tax law.

ACTL was requested to participate in this project by coordinating and lecturing the courses that are part of the concentration in tax law. Therefore, during 2015 several members of ACTL staff have travelled to Mekelle University to lecture courses on Principles of International Taxation, International Tax Law, VAT and consumption taxes and Tax Law Systems and Development.

7.7 Key publications in 2015

- I. de Groot, 'Exemption Method in the EU Parent-Subsidiary Directive Amended in Respect of Hybrid Instruments: What about the Credit Method?' (2015) 24 EC Tax Review, Issue 3, pp. 158-165
- I. de Groot and O.C.R. Marres, De algemene antimisbruikbepaling in de Moeder-dochter-richtlijn (deel 1), WFR 2015/886
- I. de Groot and O.C.R. Marres, De algemene antimisbruikbepaling in de Moeder-dochter-richtlijn (deel 2), WFR 2015/910
- Otto Marres with Reinoud de Boer, BEPS Action 2: Neutralizing the Effects on Hybrid Mismatch Arrangements, Intertax volume 43 (2015), issue 1, p. 14-41
- Stef Van Weegel, Neuausrichtung der Missbrauchsbekämpfung. In Jürgen Lüdicke (Hrsg.), BEPS - Herausforderungen für die Unternehmen, published by Otto Schmidt (Forum der Internationalen Besteuerung, 2015; Band 44, pp. 23-32)
- Dennis Weber, Does the cohesion of the tax system justification still have a right to exist?, Landmark decision of the ECJ in direct taxation, Wolters Kluwer, 2015, p. 159-180
- D.M. Weber, De per element benadering onder het fiscale eenheidsregime nader bezien in het licht van de Finanzamt Linz en de Groupe Steria-zaak, WFR 2015, 696 (13 pp)
- P.J. Wattel, De burgerlijke rechter en het belastingrecht, in: R.J.N. Schlössels e.a. (ed.), *De burgerlijke rechter in het publiekrecht* (100 jaar Noordwijkerhout/Guldemond); Kluwer Deventer 2015, p. 359-378
- P.J. Wattel, Nondiscrimination à la Cour; the ECJ's (lack of) Comparability Analysis in Direct Tax Cases, European Taxation, 2015 (Volume 55), No. 12, p. 542-553
- J.L. van de Streek en H. Koster, Naar wetgeving voor cross-border omzettingen, Weekblad Fiscaal recht, 2015/1274
- H. Vermeulen, S. Boers and C. Wisman The Netherlands. In E. Reimer, S. Schmid & M. Orell (Eds.), Permanent establishment: a domestic taxation, bilateral tax treaty and OECD perspective. - 4th ed (pp. 1-31). Den Haag: Kluwer Law International

7.8 Awards

In July 2015, Shuchien Chen was awarded the research paper award, co-sponsored by the Chinese Fiscal Research Association and CTAC Group in China, for her article 'Conflict between Exchange of Information and Data Protection' published in the Journal of Internet Finance and Law (in Chinese).

8. Research Output

8.1 Academic publications

I. de Groot

- De zaak-Kronos: spiegelbeeld van de FII-jurisprudentie, *Wfr* 2015/78
- Exemption Method in the EU Parent-Subsidiary Directive Amended in Respect of Hybrid Instruments: What about the Credit Method? (2015) 24 *EC Tax Review*, Issue 3, pp. 158-165
- De algemene antimisbruikbepaling in de Moederdochterrichtlijn (deel 1), *WFR* 2015/886 (with O.C.R. Marres)
- De algemene antimisbruikbepaling in de Moederdochterrichtlijn (deel 2), *WFR* 2015/910 (with O.C.R. Marres)

O. Marres

- BEPS Action 2: Neutralizing the Effects on Hybrid Mismatch Arrangements, *Intertax* volume 43 (2015), issue 1, p. 14-41 (with R. de Boer)
- De algemene antimisbruikbepaling in de Moederdochterrichtlijn, *WFR* 2015/886 en *WFR* 2015/910 (with I. de Groot)

A. Rozendal

- De toegenomen reikwijdte van art. 4 WBR, *WPNR* 2015/7060, blz. 391-397

J. van de Streek

- J.L. van de Streek en H. Koster, Naar wetgeving voor cross-border omzettingen, *Weekblad Fiscaal recht*, 2015/1274.

H. Vermeulen

Articles

- De heffing van overdrachtsbelasting en de verkrijging van participaties in vastgoedfondsen. *Weekblad voor Privaatrecht, Notariaat en Registratie*, 146 (7060), pp. 398-405

Chapter in book

- The Netherlands. In E. Reimer, S. Schmid & M. Orell (Eds.), *Permanent establishment: a domestic taxation, bilateral tax treaty and OECD perspective*. - 4th ed (pp. 1-31). Den Haag: Kluwer Law International (with S. Boers and C. Wisman)

P. Wattel

- De burgerlijke rechter en het belastingrecht, in: R.J.N. Schlössels e.a. (ed.), *De burgerlijke rechter in het publiekrecht (100 jaar Noordwijkerhout/Guldemond)*; Kluwer Deventer 2015, p. 359-378
- Nondiscrimination à la Cour; the ECJ's (lack of) Comparability Analysis in Direct Tax Cases, *European Taxation*, 2015 (Volume 55), No. 12, p. 542-553

D. Weber

Articles

- Does the cohesion of the tax system justification still have a right to exist?, *Landmark decision of the ECJ in direct taxation*, Wolters Kluwer, 2015, p. 159-180
- De per element benadering onder het fiscale eenheidsregime nader bezien in het licht van de Finanzamt Linz en de Groupe Steria-zaak, *WFR* 2015, 696 (13 pp)

S. van Weeghel

- Neuausrichtung der Missbrauchsbekämpfung. In Jürgen Lüdicke (Hrsg.), *BEPS - Herausforderungen für die Unternehmen*, published by OttoSchmidt (Forum der Internationalen Besteuerung, 2015; Band 44, pp. 23-32)

J. Wheeler

- *Time in Tax Treaties - Global Tax Treaty Commentaries*, Global Tax Treaty Commentaries IBFD, 2015 update

8.2 Professional publications

S. Chen

- The latest development of the CCCTB Directive, *Comments and Analysis of the Compromise Proposal of the CCCTB Directive 2014*, Highlights & Insights on European Taxation, March 1, 2015
- 'Conflict between Exchange of Information and Data Protection', *Journal of Internet Finance and Law*, December 2015 (in Chinese)

R. Cornelisse

Annotations

- Hoge Raad, 14 November 2014, nr. 13/01800 BNB 2015/17
- Hoge Raad, 19 December 2014, nr. 13/06123 BNB 2015/77

- Hoge Raad, 13 March 2015, nr. 14/02141 BNB 2015/105
- Hoge Raad, 22 May 2015, nr. 14/01521 BNB 2015/144
- Hoge Raad, 10 July 2015, nr. 14/05914 BNB 2015/188

Articles

- BEPS; Qua vadis Nederland? NTFR 2015/431
- Reactie op het artikel "De interest rate swap in drie fiscale sferen" WFR 2015/7088
- Verstrekking van een onzakelijke geldlening door een natuurlijk persoon die geen aandeelhouder is in de schuldenaar WFR 2015/7093
- Aanmerkelijk belang in een niet in Nederland gevestigde vennootschap en emigratie FED 2015/85

I. de Groot

- A-G Kokott erkent verplichting tot unilaterale meestbegünstiging in Sopora, FED 2015/6
- Hoofdelijke aansprakelijkheid in gelieerde verhoudingen en de vergelijking met de (on)zakelijke lening, FBN 2015/5
- A-G Jääskinen concludeert tot strijdigheid Nederlandse dividendbelasting met EU-recht, FED 2015/64
- Implementatie wijzigingen Moeder-dochterrichtlijn, WFR 2015/1185 (with O.C.R. Marres)
- Aantekening bij FED 2015/34, De 30%-regeling is niet in strijd met EU-recht, tenzij deze systematisch tot een duidelijke overcompensatie leidt, Hof van Justitie van de Europese Unie van 24 februari 2015, nr. C-512/13.
- Aantekening bij H&I 2015/175: Sopora. Horizontal discrimination. Most favoured nation treatment. Dutch 30% ruling for foreign employees with a specific expertise is not contrary to EU law unless it systematically leads to clear overcompensation. Court of Justice
- Aantekening bij V-N 2015/11.14: Groepsaftrek voor verliezen niet-ingezeten vennootschappen niet in strijd met EU-recht
- Aantekening bij V-N 2015/33.18: Franse beperking op aftrek kosten buitenlandse deelnemingen volgens A-G in strijd met EU-recht
- Aantekening bij V-N 2015/36.10: Conclusie AG HvJ EU over recht op teruggaaf dividendbelasting niet-ingezetenen
- Aantekening bij V-N 2015/48.17: Inhouden van Nederlandse dividendbelasting zonder mogelijkheid tot verrekening in strijd met EU-recht.
- Aantekening bij V-N 2015/63.14: Vakstudie Nieuws, Antwoord op vragen over terugbetaling dividendbelasting aan buitenlandse particuliere aandeelhouders

- Column in V-N 2015/38.0: *Over wat vrouwen en de Europese Unie met elkaar gemeen hebben*
- *Aantekening bij FED 2015/75: Heffing dividendbelasting in strijd met EU-recht indien zwaardere belastingdruk voor niet-ingezetenen dan voor ingezetenen*, Hof van Justitie van de Europese Unie van 17 september 2015, nr. C-10/14, C-14/14, C-17/14
- Artikelsgewijs commentaar bij art. 15aa t/m 15aj (m.u.v. art. 15ad) Wet Vpb 1969, Reed Business Information

A. Kardachaki

- Comments to CJEU, C-678/11 Commission v. Spain, Highlights & Insights on European Taxation, Issue 2, 2015
- Comments to Proposal to amend the Council Directive 2011/16/EU on Administrative Cooperation, Highlights & Insights on European Taxation, Issue 5, 2015
- Comments to CJEU, C-362/14, Maximillian Schrems v. Data Protection Commissioner, Highlights & Insights on European Taxation, forthcoming

O. Marres

Annotations

- Hoge Raad der Nederlanden, 6 February 2015, nr. 11/00453bis, BNB 2015/111
- Hoge Raad der Nederlanden, 27 February 2015, nr. 13/05184, FED 2015/38
- CJ EU, 2 September 2015, case C-386/14 (Groupe Steria), BNB 2015/223

Articles

- Van overeenkomstige toepassing, NTFR 2015/1901
- Implementatie wijzigingen Moeder-dochterrichtlijn, WFR 2015/1185 (with I. de Groot)
- At arm's length winstbepaling, NTFR 2015/2813
- Co-author report, 'Rapport van de Commissie Hoge Raad, 100 jaar belastingrechtspraak, De belastingkamer van de Hoge Raad, Verleden, heden en toekomst - een verkenning', Geschriften van de Vereniging voor Belastingwetenschap nr. 255

T. Mertens

Annotations

- Hoge Raad 14 November 2014, ECLI:NL:HR:2014:3194, BNB 2015/27*
- Hoge Raad 26 September 2014, ECLI:NL:HR:2014:2777, BNB 2015/35*
- Hoge Raad 9 January 2015, ECLI:NL:HR:2015:34, BNB 2015/89c*
- Hoge Raad 9 January 2015, ECLI:NL:HR:2015:33, BNB 2015/88c*

- Hoge Raad 30 January 2015, ECLI:NL:HR:2015:141, BNB 2015/110c*
- Hof Arnhem-Leeuwarden 26 May 2015, ECLI:NL:GHARL:2015:3697, NTFR 2015/1736
- Hoge Raad 1 May 2015, ECLI:NL:HR:2015:1172, BNB 2015/161*
- Hoge Raad 19 June 2015, ECLI:NL:HR:2015:1670, BNB 2015/204c*

Articles

- *Loonheffingen in 2015*, FBN 2015/2
- *De Regeling aanwijzing DGA 2016: al bij invoering over de datum*, NTFR 2015/3044

Books

- *Het beginsel van de minste pijn, een inleiding tot de loonheffingen*, Ars Aequi Libri, Nijmegen, 9^e druk, 2015
- *Fiscale behandeling van de DGA*, Hoofdstuk 8, Boom Juridisch, 3e druk 2015
- *Hoofdzaken belastingrecht*, Hoofdstuk 3, Boom Juridisch, 17e druk 2015

Other

- Commentaar op antwoorden Kamervragen van de leden Pieter Heerma en Omtzigt over de RVU-heffing, NTFR 2015/1475

S. Mol-Verver

Articles

- NTFR 2015 10/12 Roerige tijden voor multinationals versus windstilte voor het MKB? zpp'er: een zoektocht naar alternatieven

Books

- *Fiscale behandeling van de DGA* (editor), edition 2015, Boom fiscale uitgevers
- *Hoofdzaken belastingrecht* (editor), edition 2015

E. Poelmann

Annotations

- HR 9 oktober 2015, nr. 14/03968, FED 2015/93
- HR 14 augustus 2015, nr. 14/02492, FED 2015/83
- Hof 's-Hertogenbosch 9 juli 2015, nr. 13/00949, FED 2015/68
- EHRM 13 januari 2015, nr. 50131/12 (Huitson), FED 2015/63
- HR 24 april 2015, nr. 14/04104, FED 2015/41
- HR 7 november 2014, nr. 14/01595, FED 2015/35
- HR 19 december 2014, nr. 13/05786, FED 2015/24
- HR 27 juni 2014, nr. 13/05243, FED 2015/1
- HvJ EU 18 december 2014, C-640/13 (EC v UK and Northern Ireland), H&I 2015/04

- HvJ EU 12 februari 2015, nr. C-662/13 (Surgicare), H&I 2015/04
- EHRM 25 november 2014, nr. 51269/07 (Pákozdi), H&I 2015/02
- HvJ EU 23 oktober 2014, C-437/13 (Unitrading), H&I 2015/01

Articles

- Het arrest BNB 1988/160, in Honderd jaar cassatierechtspraak in fiscale zaken: een dubbel jubileum!, TFB 2015/8
- Kroniek procesrecht, TFB 2015/7
- Margot Oenema, De formeelrechtelijke aspecten van horizontaal toezicht in belastingzaken, diss., boekbeschuwing door Dr E. Poelmann, Tremis 2015/5
- Some Fiscal Issues of the Charter of Fundamental Rights of the European Union', Intertax 2015, Issue 2, pp. 173-178.
- Conferentie fiscale boetes, TFB 2015/1, p. 22-23
- Transparantie, Belastingmagazine november 2015
- De experimenteerbepaling, Belastingmagazine oktober 2015
- Easy boetes!?, Belastingmagazine juli 2015
- Discrimineren is onrechtvaardigen kost geld, Belastingmagazine juni 2015
- Is BNB 1988/160 zó 2015?, Belastingmagazine april 2015
- Een gesprek met de inspecteur opnemen, Belastingmagazine maart 2015
- Melo Tadeu: het EHRM is niet om, het dwingt rechtsbescherming af, Belastingmagazine januari 2015

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- (Ed.). (2012). Elsevier Bezwaar en beroep almanak 2015. Amsterdam: ElsevierFiscaal
- Auteur Cursus Belastingrecht, Formeel Belastingrecht, hoofdstukken 4 en 5.
- *Casuïstiek formeel belastingrecht*. - 3e druk (Boom fiscale casuïstiek). Den Haag: Boom juridische uitgevers (with K. Bozia, E.E. Schotte and M.B. Weijers)
- *Jurisprudentie formeel belastingrecht, eindredactie*. (Boom fiscale casuïstiek). Den Haag: Boom juridische uitgevers
- *Formeel belastingrecht*. In O.C.R. Marres, S.J. Mol-Verver & J.L. van de Streek (Eds.), *Hoofdzaken belastingrecht*. - 17e druk (Boom fiscale studieboeken) (pp. 17-50). Den Haag: Boom Juridische uitgevers (with K. Bozia)

A. Rozendal

Annotations

- Rechtbank Zeeland-West-Brabant 6 November 2014, 14/01012, NTFR 2015/364
- HR 12 December 2014, 13/01646, NTFR 2015/634
- HR 6 February 2015, 13/06204, NTFR 2015/761
- Rechtbank Gelderland 27 January 2015, 14/2742, NTFR 2015/832
- Rechtbank Noord-Nederland 19 February 2015, 14/00452, NTFR 2015/964
- HR 3 April 2015, 13/04247, NTFR 2015/1298
- Gerechtshof Arnhem-Leeuwarden 10 February 2015, 13/01194, NTFR 2015/1301
- HR 3 April 2015, nr. 13/04247, NTFR 2015/1298
- Gerechtshof Arnhem-Leeuwarden 12 May 2015, 13/01073, NTFR 2015/1743
- Gerechtshof Arnhem-Leeuwarden 24 July 2015, 14/00226, NTFR 2015/2333
- Gerechtshof Amsterdam 28 May 2015, 14/00134, NTFR 2015/2573
- HR 11 July 2014, nr. 13/02731, FED 2015/22
- HR 12 December 2014, nr. 13/01646, FED 2015/27

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- Schenking of vererving van aandelen in vastgoedvennootschappen, FBN 2015/64
- Fiscale kwalificatie van vastgoedinvesteringen, Service Magazine, december 2015, blz. 9-11
- Het naderende einde van de erfpachtlease, FBN 2015/61
- (On)mogelijkheden voor verliesverrekening binnen de vennootschapsbelasting, PE-Tijdschrift bedrijfsopvolging 2015/4, blz. 6-13
- Fiscale aspecten van het structureren van vastgoedfondsen, FBN 2015/48
- Art. 4 WBR, FBN 2015/15
- Het begrip 'belang' in de Nederlandse belastingwetgeving, Ars Aequi april 2015
- Waardering van vrijgestelde vermogensbestanddelen, NTFR-B 2015/41
- Nieuwe beleidsbesluiten voor juridische fusie, juridische splitsing en zuivere splitsing, NTFR-B 2015/16
- Vastgoedexploitatie in de inkomstenbelasting, NTFR-A, 2015/3

Books

- De bronnen van het IBR en de samenhang daartussen. In Vermeulen (Ed.), Grondslagen internationaal belastingrecht. - 7e druk (Boom fiscale studieboeken) (pp. 15-30). Den Haag: Boom Juridische Uitgevers.
- Nederlandse Documentatie Fiscaal Recht (NDFR) Fiscale Encyclopedie, onderdeel Belastingen van Rechtsverkeer, commentaar art. 4, art. 10, art. 15, lid 1 onderdeel b,

art. 15, lid 1 onderdeel e, art. 15, lid 1 onderdeel f, art. 15, lid 1 onderdeel h.

- Nederlandse Documentatie Fiscaal Recht (NDFR), Fiscale Encyclopedie, onderdeel Vennootschapsbelasting, commentaar art. 28c en art. 34b.

J. van de Streek

Articles

- Inbreng van een onderneming in een personenvennootschap tegen de werkelijke waarde, Fiscale Berichten Notariaat, 2015/16, blz. 7-10.
- EU patent box regimes and rules on intra-EU hybrids, comments H&I 2015/45, p.17-30.
- Naschrift bij J. Doornebal, Inbreng tegen de werkelijke waarde in een personenvennootschap, enkele kanttekeningen bij de visie van J.L. van de Streek, WFR 2015/622.
- Fiscale aspecten van private equity: aanpassingen nodig?, Position Paper t.b.v. de hoorzitting van de Vaste Commissie voor Financiën op 29 april 2015.
- De voorgestelde wijziging van de houdsterverliesregeling in de vennootschapsbelasting met ingang van 1 januari 2016, FBN 2015/27.
- Forthcoming EU Rules on Exit Taxes for Companies, European Tax Service, Bloomberg BNA, Volume 17, nr. 8, August 2015, p. 2-4
- Wetsvoorstel Vpb-light voor het MKB 2016, Het Register, augustus 2015, nr. 4, blz. 6-10.

Books

- Casuïstiek vennootschapsbelasting, Boom Juridische Uitgevers, vierde druk, 2015, blz. 1-312.

H. Vermeulen

- Een 'normaal rendementstreven'? Vastgoed Fiscaal & Civiel, 20 (1), 1.
- Vastgoed in de winstfeer: inkomstenbelasting. PropertyNL taxspecial, 2015, pp. 165-218. (with J.H. Elink Schuurman).
- Vastgoed in de winstfeer: vennootschapsbelasting. PropertyNL taxspecial, 2015, pp. 219-253. (with J.H. Elink Schuurman).
- De fiscale ondernemingspoort voor overheidslichamen: ondernemen of beleggen? Wet VPB 1969. Vastgoed Fiscaal & Civiel, 20 (4), pp. 26-30 (with J.F. van Leeuwen)
- Ongedaanmaking BNB 1969/155 en BNB 2001/327: einde van een tijdperk? NTFR. Nederlands Tijdschrift voor Fiscaal Recht, 2015 (26), pp. 1-3.

Books

- Grondslagen internationaal belastingrecht, Boom Juridische uitgevers. Den Haag, 260 pp. (as editor)

- De vrijgestelde beleggingsinstelling, in: S.A.W.J Strik & J.L. van de Streek (eds.), *Cursus Belastingrecht (Venootschapsbelasting)*, Kluwer, Deventer, The Netherlands, 2015, pp. 2585-2601.
- De fiscale beleggingsinstelling, in: S.A.W.J Strik & J.L. van de Streek (eds.), *Cursus Belastingrecht (Venootschapsbelasting)*, Kluwer, Deventer, The Netherlands, 2015, pp. 2481-2584.
- Venootschapsbelasting, in: O.C.R. Marres, S.J. Mol-Verver en J.L. van de Streek (eds), *Hoofdzaken Belastingrecht*, Boom Juridische Uitgevers, Den Haag 2015, vijftiende druk, paragraphs 4.8,2, 4.10, 4.11, 4.14 en 4.16.

P. Wattel

- Hoofdstuk 0 (inleiding) en hoofdstuk 6.10 (De invloed van het EU-recht op het belastingrecht) in: O.C.R. Marres, S.J. Mol-Verver en J. van der Streek (red.): *Hoofdzaken Belastingrecht*, 17^e druk, Boom fiscale uitgevers, Den Haag 2015
- Voldongen kwantitatieve versoepeling; Vooraf NJB 2015/4, p. 241
- Taxation with representation ain't so hot either; Vooraf NJB 2015/11, p. 667
- Tax Transparency? Vooraf NJB 2015/20, p. 1335
- Belastinghervorming en bevingsbelasting; Vooraf NJB 2015/26, p. 1707
- BEPS, GAAR, CC(C)TB, OESO, G20 en de EU; Vooraf NJB 2015/38, p. 2663
- Prejudiciële samenwerking en dialoog; Vooraf NJB 2015/41, p. 2861

D. Weber

Annotation

- Comment: Circumventing the levy of withholding tax on dividends paid to non-EU States, WPTQ, EU presidency, H&I 2015/274, 275 and 276

Article

- Nieuwe algemene antimisbruikbepaling in de moeder-dochterrichtlijn - een "de minimus rule", maar geen carte blanche voor nationale wetgever, WFR 2015/7105, p. 864-865

Post on blog

- New Common Anti-Abuse Rule in the Eu Parent-Subsidiary Directive is a 'De Minimus Rule', but not a Carte Blanche for the national legislature (kluwertaxlawblog.com)

C. Wisman

- NDFR artikelsgewijs commentaar op art. 15e, art. 15f, art. 15g, 15h, art. 15i, art. 15j, art. 23d, art. 33b, art. 33c, art. 33d Wet Vpb 1969 en art. 7b, art. 48d en art. 48e Besluit Fiscale eenheid, SDU/NDFR (twee maandelijks)
- S.H. Boers, H. Vermeulen & C. Wisman. The Netherlands. In E. Reimer, S. Schmid & M. Orell (Eds.), *Permanent establishment: a domestic taxation, bilateral tax treaty and OECD perspective*. - 3rd ed (pp. 1-31). Den Haag: Kluwer Law International.
- De startende ondernemer (hoofdstuk 4), in: *Inleiding Belastingheffing Ondernemingen en Particulieren 2015*, SDU
- Winstberekening (Hoofdstuk 5), in: *Inleiding Belastingheffing Ondernemingen en Particulieren 2015*. SDU.
- Van Vof naar bv (Hoofdstuk 6), in: *Inleiding Belastingheffing Ondernemingen en Particulieren 2015*. SDU.
- Bv en concern (Hoofdstuk 7), in: *Inleiding Belastingheffing Ondernemingen en Particulieren 2015*. SDU.
- M.F. de Wilde en C. Wisman, *Boom Basics Internationaal belastingrecht 2, Toewijzingsregels belastingverdragen*, BoomJuridisch Uitgevers
- M.F. de Wilde en C. Wisman, *Boom Basics Internationaal belastingrecht 1, Systematiek en voorkomingsmethoden*, BoomJuridisch Uitgevers
- J.Litjens en C. Wisman, *17 fiscale tips voor bedrijven*, Accountant (Web-Only)

8.3 Presentations

S. Chen

- March 2015, guest lecture at Lixin University 'The latest Development of the CCCTB Directive', Shanghai, China
- March 2015, guest lecture at Central University of Finance and Economics in China 'The overview of the CCCTB Directive', Beijing, China
- August 2015, LLM module at Mekelle University 'International Tax Law', Mekelle, Ethiopia
- November 2015, NILG PhD Forum Vrije Universiteit Amsterdam, the Netherlands

A. Kardachaki

- 9 January 2015, 'Starbucks and Amazon cases', ACTL conference *The influence of the EU State Aid provisions on Tax Rulings, Transfer Pricing (APA's), Mismatches and the BEPS discussion*, Amsterdam, the Netherlands
- 12 February 2015, 'Interest and Royalties Directive', Advanced LLM in European Tax Law, University of Leiden, the Netherlands

O. Marres

- 21 January 2015, Introduction 'Tax Treaties and Interest Deduction', ACTL Winter Course on International Tax Law, Amsterdam, the Netherlands
- 9 March 2015, Introduction 'Buitenlandse ondernemingen actief in Nederland' (with J.J.L. Leenman), Post-Master Internationaal & Europees Belastingrecht (PMIEB), Rotterdam, the Netherlands
- 17 September 2015, Introduction 'The GAAR in the Parent Subsidiary Directive', GREIT seminar, Amsterdam, the Netherlands
- 2 November 2015, Introduction 'Some Thoughts on the Influence of the GAAR on Tax Treaties', ACTL seminar *EU GAAR: the common anti-abuse rule in the parent subsidiary directive*, Amsterdam, the Netherlands

T. Mertens

- 21 January 2015, De DGA en de loonheffingen, DGA-dag NOB
- 4 February 2015, 80 jaar loonheffingen; omdat het kan, Masterclass loonheffingen Belastingdienst
- 26 March 2015, De rol van de Belastingdienst bij CAO's, Leergang arbeidsvoorwaarden MKB Nederland

S. Mol-Verver

- May 2015, course 'Fiscale behandeling van ondernemerschap' for Justis (part of the Ministry of Security and Justice, The Hague, the Netherlands)
- 26 October 2015, chair of the SFEER/UvA conference 'Ethiek en Belastingheffing', Amsterdam, the Netherlands

E. Poelmann

- 26 March 2015, Deloitte Taxlab
- 23 April 2015, Interview Tax Talks
- 8 September 2015, Day of the tax advisor, Karel V, Utrecht, the Netherlands
- 18 September 2015, 10th GREIT conference, Amsterdam, the Netherlands
- 5 October 2015, guestlecture 'Tax Assurance', University of Tilburg, the Netherlands
- 9 October 2015, UvA Alumni meeting, Amsterdam, the Netherlands
- 29 October 2015, Confédération Fiscale Européenne, Amsterdam, the Netherlands
- 23 November 2015, PAOB 'Navoderen en naheffen'
- Teacher litigation, NOB/SOB

A. Rozendal

- 22 January 2015, speaker at the annual congres Vereniging voor Vastgoedjuristen
- 6 March 2015, speaker at the symposium Fiscale Berichten voor het Notariaat
- 14 April, 21 April, 12 May and 19 May 2015, leergang Vennootschapsbelasting RB Belastingadviseurs
- 26 May 2015, teacher Permanent Education Overdrachtsbelasting RB Belastingadviseurs
- 5 March, 2 April and 5 November 2015, SOB-cursus Bedrijfsconcentraties, onderdeel overdrachtsbelasting
- 14 October 2015, speaker at the Congres Utrecht Transformeert
- 10 November 2015, inhouse course Personenvennootschappen, Jong & Laan Adviseurs
- 18 November 2015, speaker at the Congres Vastgoedfiscaliteiten Licent Academy
- 9 September 2015 en 24 november 2015, docent cursus Fusies en reorganisaties fiscaal belicht, FBN Juristen
- 23 September 2015, teacher for the course Overdrachtsbelasting, FBN Juristen
- 31 March, 17 September, 15 October, 26 November 2015, commentator with online video program Tax Talks
- 1 December 2015, teacher at the PE-Pitstop Reorganisaties
- 17 December 2015, teacher at the RB Belastingadviseurs Winter PE (vennootschapsbelasting)

B. da Silva

- 12-17 January 2015, International Tax Law, Mekelle University, Ethiopia
- 21 January 2015, Tax Treaty residence, ACTL Winter Course on International Tax Law, Amsterdam, the Netherlands
- 3 February 2015, Cross border loss relief, ACTL Winter Course on EU Tax Law 2015, Amsterdam, the Netherlands
- 16, 18 and 20 February 2015, Seminars on EU Tax Law, ITC Leiden University, the Netherlands
- 29 and 30 May and 1 June 2015, Introduction to double tax treaties, Catholic University of Lisbon, Portugal
- 30 March - 4 April 2015, Tax Law System & Development, Mekelle University, Ethiopia
- 30 November - 4 December 2015, Tax Law System & Development, Mekelle University, Ethiopia

T. Sirithaporn

- 1 September 2015, Comparative Tax Studies and Recent Tax Debates, Chulalongkorn University, Tax Law Seminar in LLM (Tax&Finance) Programme.

J. van de Streek

- 3 February 2015, guest lecture "The future of corporate taxation in the EU", Wintercourse on European Taxation, ACTL, Amsterdam.
- 6 February 2015, Guest lecture "State of Play of the CCCTB", Adv LLM Program in European Tax Law ITC Leiden.
- 6 March 2015, Spreker op het symposium ter gelegenheid van het 25 jarig jubileum van Fiscale Berichten voor het Notariaat, mijn onderwerp: "Fiscale ontwikkelingen rondom personenvennootschappen", Jaarbeurs Utrecht.
- 13 March 2015, Speaker at the conference "Paradigm Shift of the Tax Avoidance Concept: A Comparative" " at the Beijing Central University of Finance and Economics (CUFE), mijn onderwerp "Stateless income".
- 29 April 2015, Expert tijdens de Tweede-Kamerhoorzitting van de vaste commissie voor Financiën over private equity,
- 29 May 2015, spreker tijdens de Second International Conference on Taxation, Instituto Colombiano De Derecho Tributario, Bogota, mijn onderwerp: "Nexus and patent box taxation".
- 17 September 2015, spreker op de Landelijke studiedag Deelnemingsvrijstelling, Belastingdienst, Aristo Amsterdam, mijn onderwerp "De toekomst van de deelnemingsvrijstelling".
- 24 September 2015, lezing ten behoeve van de Jonge Orde van Belastingadviseurs (JOB), onderwerp "Sneak Preview EU Anti-BEPS Directive".
- 9 October 2015, Inaugurele rede "De herlancering van de Common Consolidated Corporate Tax Base (CCCTB), Lutherse Kerk, Amsterdam
- 22 and 23 October 2015, Training ten behoeve van het Ministerie van Financien van Slowakije, Bratislava, onderwerp "EU Implementation of BEPS".
- 2 November 2015, spreker op het ACTL seminar EU GAAR: the common anti-abuse rule in the parent subsidiary directive, mijn onderwerp "The Dutch implementation", De Groote Industriële Club Amsterdam.
- 15 and 16 December 2015, guest lectures on OECD BEPS Action 4 (Interest deductions) and OECD BEPS Action 2 (Hybrid mismatch arrangements), Malaysia Tax Academy, Kuala Lumpur.

H. Vermeulen

- 24 January 2015, Applying Tax Treaties to CIVs and REITs, ACTL Winter Course International Tax Law, Amsterdam, the Netherlands
- 13 April May 2015, Beleggingsinstellingen (with R.P.C. Adema), PAOB, Utrecht, the Netherlands
- 15 June 2015, Corporate Tax, Ministerie Veiligheid & Justitie, The Hague, the Netherlands
- 25 June 2015, The PPT Rule, LOB Clauses, Savings Clause and Exit Taxes in BEPS Action Plan 6, GREIT, Lisbon, Portugal
- 7 October 2015, Hybrid Entities, CIVs and REITs, RSM International Tax Course, Veldhoven, the Netherlands
- 6 October 2015, Taxation of various types of cross-border income & capital gains, RSM International Tax Course, Veldhoven, the Netherlands
- 7 October 2015, Attribution of Profits to a Permanent Establishment, RSM International Tax Course, Veldhoven, the Netherlands
- 13 October 2015, ACTL seminar *Groupe Steria and SCA Group Holdings*, Amsterdam, the Netherlands
- 18 October 2015, Fund structuring anno 2015, Jaarcongres Vastgoedfiscaliteiten
- 28 October 2015, Tax Treaties and CIVs and REITs. Leiden, Tax Treaty Course - International Tax Centre Leiden, Leiden, the Netherlands
- 13 November 2015, Groupe Steria case, EUDTG Annual Conference, Luxembourg, Luxembourg
- 1 December 2015, EU Tax Law (with V. Dafnomilis), International Tax Centre Leiden, the Netherlands
- 16 December 2015, The LOB clauses in G20/OECD BEPS Action Plan 6, IBFD, Amsterdam

P. Wattel

- 9 January 2015, closing statement of the ACTL/Maastricht University conference *The influence of the EU State Aid provisions on Tax Rulings, Transfer Pricing (APA's), Mismatches and the BEPS discussion*, Amsterdam, the Netherlands
- 21 January 2015, 'Tax Treaty Interpretation', ACTL Winter Course on International Tax Law, Amsterdam, the Netherlands
- 29 January 2015, 'The case law of the Court of Justice on Direct Taxes - General Overview', ACTL Winter Course on European Tax Law, Amsterdam, the Netherlands
- 26 June 2015, co-presentation, with Richard Lyal (European Commission): 'Perspectives for EU primary and secondary law: mandatory

- automatic exchange of information on rulings; tackling unfair tax competition/state aid and the ECJ's interpretation of the new GAARs & SAARs', GREIT Summer Course on Tax Evasion, Tax Avoidance and Aggressive Tax Planning, University of Lisbon, Portugal
- 18 September 2015, 'The Role of the Judiciary', 10th Annual GREIT conference: *EU BEPS; Fiscal transparency, Protection of Taxpayer Rights and State Aid*, Amsterdam, the Netherlands
 - 2 November 2015, chair of the ACTL seminar *EU GAAR: the common anti-abuse rule in the parent subsidiary directive*, Amsterdam, the Netherlands
 - 6 November 2015, 'The Interaction of State Aid Rules and Fundamental Freedoms', seminar on State Aid Law and Business Taxation, Brussels, Belgium
 - 23 November 2015, 'Comparing Criteria: State Aid, Free Movement, Harmful Tax Competition and Market Distortions', guest lecturer for graduate trade law students (Prof. Armand de Mestral) at McGill University, Montréal, Canada
- D. Weber
- 9 January 2015, Tax mismatches: State Aid, Seminar ACTL/University of Maastricht, Amsterdam
 - 15 January 2015, Tax rulings, APAs, mismatches and IP regimes under attack by the European Commission. What is going on?, International Tax Institute, New York
 - 27 February 2015, OECD BEPS Action 6 (Abuse of tax treaty) and EU law, The BEPS Action Plan in the Light of EU Law-conference, Max-Planck Institute, Munich
 - 9 March 2015, guest lecture at Lixin University 'The latest Development of the CCCTB Directive', Shanghai, China
 - 12 March 2015, guest lecture at Central University of Finance and Economics in China 'The overview of the CCCTB Directive', Beijing, China
 - 13 March 2015, Transfer pricing in the EU: New directions after the State Aid investigations?, Joint conference; ACTL-CITC (China International Tax center Central University of Finance and Economics, Paradigm shift of the tax avoidance concept: a comparative view, Beijing
 - 7 April 2015, MOB-lezing fiscale staatssteun, Amsterdam
 - 16 april 2015, Panel, speakers. The State Aid investigations in the context of related initiatives what does this mean for the US and other multinationals? Munich, 15th annual IBA meeting
 - 30 April 2015, Chair, Cross border investments and other current tax issues for hedge funds, other partnerships, REITs and RICs, ACTL-NYU seminar, New York
 - 26 May 2015, EU BEPS?! Will het European Union move further? Universidad de Lima, Lima, Peru
 - 28 May 2015, EU General Avoidance rule (GAAR), 'International Journeys of Tax Law' - 2nd Latin-American Conference on International Tax Law, Bogota, Colombia
 - 29 May 2015, EU Taxation Case law 'International Journeys of Tax Law' - 2nd Latin-American Conference on International Tax Law, Bogota, Colombia
 - 25 June 2015, Treaty abuse BEPS, Action 6 and EU Law, BEPS, Lisbon University, Lisbon
 - 1 September 2015, Chair of the conference 'Recent developments in EU Tax Law'; ACTL in co-operation with the EU Tax Law Group, Basel, Switzerland
 - 8 September 2015, Indirect ownership of assets, 'Duets on International Taxation: Form and Substance in Tax Law', IBFD/UvA conference, Amsterdam;
 - 17 and 18 September 2015 Chair, '10th GREIT Annual Conference: European Union law and the building of global supranational tax law: a two way flow of concepts and categories'; Amsterdam
 - 2 October 2015, Chair of the conference 'Influence of EU Law on BEPS: the new EU GAAR and EU State Aid', Kromann Reumert and the ACTL, Copenhagen
 - 5 October 2015, TP risk indicators and State Aid, Annual IBA Conference, Vienna
 - 13 October 2015, Groupe Steria: Right or Wrong? During: 'Groupe Steria en SCA Group Holdings: Fiscale eenheid regime onder EU druk', ACTL afternoon seminar, Amsterdam
 - 22 October 2015, 'The consequences of OECD BEPS in the EU and other developments in EU Tax Law', Bratislava, Ministry 13 of Finance of Slovakia
 - 2 November 2015, Scope and application requirements of the anti-abuse rule of the PSD - Including, what is Substance? ACTL-Afternoon seminar "EU GAAR: the common anti-abuse rule in the parent subsidiary directive, Amsterdam
 - 19 November 2015, Groupe Steria en per element benadering, NOB - belastingdienst roundtable
 - 25 November 2015, Fiscal policy: how to fulfill the Social Obligations whilst not destructing the business sector?, Moscow at the International Financial University forum

S. van Weeghel

- 27 January 2015, 'Tax Treaty abuse', ACTL Winter Course on International Tax Law, Amsterdam, the Netherlands
- 26-27 February 2015, Panelist 'Assessing the EU State Aid investigations - What are US multinationals doing and what should they be doing?', IFA USA Branch Annual Conference, Washington, United States
- 25 March 2015, Genodigde voor rondetafelgesprek 'Keuzes voor een beter belastingstelsel', Tweede Kamer, The Hague, the Netherlands
- 14 April 2015, Masterclass Belastingen voor Journalisten, Amsterdam, the Netherlands
- 16-17 April 2015, Chairperson at the Digital Economy Panel, Asia-Pacific Regional Tax Conference, Singapore
- 8 May 2015, Speaker at the IDEFF seminar *Abuse of Direct Taxes & BEPS*, Lisbon, Portugal
- 22 May 2015, Co-Chairperson at the IBFD Doctoral Meeting for Students of International Tax Law (DocMIT) and Postdoctoral International Tax Forum (PITF), Amsterdam, the Netherlands
- 15 July 2015, Lecturer at the ITC Summer Course, Leiden, the Netherlands
- 17 September 2015, Moderator at the 10th GREIT Annual Conference: *EU BEPS; Fiscal transparency, Protection of tax payer rights and State Aid*, Amsterdam, the Netherlands
- 28 September 2015, Speaker at the European Branch Amsterdam Conference 2015: *BEPS and EU*, Amsterdam, the Netherlands
- 8 October 2015, Panelist at the IBA Annual Conference: *Recent development in BEPS*, Vienna, Austria
- 30-31 October 2015, Discussant at the Tax Treaty Disputes in Germany, G20+ Conference on Tax Disputes (via Skype), London, United Kingdom
- 2 November 2015, Speaker at the ACTL afternoon seminar: *EU GAAR: the common anti-abuse rule in the parent subsidiary directive*, Amsterdam, the Netherlands
- 5 November 2015, Speaker at the Fiscaal congres T.F.V. "De Smeetskring": *Verschuiving van directe naar indirecte belastingencourse*, Tilburg, the Netherlands
- 17 November 2015, Lecturer at the Beneficial ownership, LoB & International tax avoidance, ITC Leiden, the Netherlands
- 20 November 2015, Discussant at the BEE Collective Festival: *mondiale armoede en belastingontwijking*, Utrecht, the Netherlands
- 23 November 2015, Expert at the Deskundigenbijeenkomst tbv de

behandeling van het pakket Belastingplan 2016, Eerste Kamer, The Hague, the Netherlands

J. Wheeler

- 21 January, 'Double tax relief', ACTL Winter Course, Amsterdam, the Netherlands
- 23 February 2015, judge in international tax law Moot Court Competition, University of Leuven, Belgium
- 21 May 2015, IBFD annual meeting of doctoral students and early-career research scholars, panel member and leader of workshop on structuring a doctoral thesis, Amsterdam, the Netherlands
- 3 September 2015, panel discussion 'Timing Issues in the Application of Tax Treaties', IFA Congress, Basel, Switzerland
- 8 September 2015, 'Indirect ownership of assets', Symposium Duets on International Taxation: Substance and Form in civil and common law jurisdictions, IBFD, Amsterdam, the Netherlands
- 21-22 October 2015, 'Trusts and international tax planning', training course for EU Commission, Brussels, Belgium.
- 30 November 2015, 'Conflicts in the attribution of income to a person', Advanced LLM International Tax Law, University of Leiden, the Netherlands

C. Wisman

- March 2015, Tax Talks ('Podium'), Dividenden & EU, internet (& on demand)



