



UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law

Annual report 2022



An aerial photograph of a two-lane asphalt road winding through a dense forest. The trees are in full autumn foliage, with vibrant yellows, oranges, and reds. The road has white lane markings and a central dashed line. The overall scene is captured from a high angle, looking down at the road as it curves through the woods.

Amsterdam Centre for Tax Law

Annual report

2022

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Introduction

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

The ACTL has a research staff of over 20 members, which includes full professors, professors by special appointment, associate and assistant professors and PhD researchers. In addition, several external PhD researchers and research fellows are associated with the ACTL. The Centre regularly organizes (international) conferences, seminars and courses.

The Director of the ACTL is prof. dr. Dennis Weber, professor of European Corporate Tax Law. The other professors of the ACTL are (at end of 2022):

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

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Working together

The ACTL works together with other universities and research centres at European and global level.

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

From 2013 and until 2022, the ACTL collaborated with the International Bureau of Fiscal Documentation (IBFD), based in Amsterdam, in order to set up the one year Advanced Master (LLM) in International Tax Law: Principles, Policy and Practice. The collaboration with the IBFD stopped in 2022 and the LLM program is currently offered and organized only by the ACTL.

Outside the EU, the ACTL has collaborated with universities in various parts of the world, such as the New York University (USA), FGV Rio (Brazil), the Financial University of Moscow (Russia), the Malaysian Tax Academy (Malaysia), Universidad del Rosario (Colombia) and the Central University of Finance and Economics (China). In 2022 the ACTL concluded agreements with the University of Cape Town (South-Africa) and with Chulalongkorn University from Bangkok (Thailand) to conduct research about the design of more fair, efficient and fraud-proof tax systems (i.e. CPT project).



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Tax sovereignty and (anti)-globalisation

3.1 Background and objective of the ACTL research programme

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

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

Furthermore, the increased possibilities for relocation of the taxpayer or of his economic activities leads to 'tax competition' between States. States make their tax system as attractive as possible for (foreign) investment (special regimes, low rates, advance tax rulings, etc.). Such measures may lead to a 'race to the bottom', to retaliation such as blacklists, CFC¹-rules, and interest deduction limitations (and with that to possible violation of free movement rights) and to State aid investigations by the EU Commission, as, e.g., in the *Apple* and *Starbucks* cases. Tax competition also leads to the very interesting phenomenon of a Code of Conduct (a legally nonbinding gentlemen's agreement between the EU member States); a specimen of the so-called 'open method of coordination', which is, however, rather hidden from parliamentary and public scrutiny.

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

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

3.1.1 Research themes

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

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

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

Research theme 1: Influence of double tax treaties and other treaties on tax sovereignty

Double taxation treaties may be considered as an expression of tax sovereignty. By concluding tax treaties, the States voluntarily limit their taxing jurisdiction and allocate taxing rights. In some States (e.g. the United States, Canada, Germany and Denmark), this limitation and allocation of the tax jurisdiction may be unilaterally overridden by subsequent national law (tax treaty override). Tax treaties are generally bilateral and provide for the avoidance of double taxation on income and capital, or on inheritance and gift taxes. Theme 1 focuses on the bilateral tax treaties for the avoidance of double taxation on income and capital and on the BEPS² project of the OECD which also includes multilateral instruments. These bilateral tax treaties are generally concluded on the basis of the OECD model tax convention on income and on capital. A bilateral tax treaty generally requires the state of residence of a taxpayer to prevent double taxation by providing either an exemption for foreign-sourced income or foreign-located capital which may be taxed in the state of source or locus, or a credit for the tax levied by the state of source. Research Theme 1 explores the extent to which tax jurisdiction is limited by

¹ *Controlled foreign corporations*

² *Base erosion and profit shifting*

those treaties, especially as regards the (remaining) powers to curb international tax avoidance and abuse of rights. Issues researched under this theme include:

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

Research theme 2: Influence of EU treaty freedoms and EU State aid rules on tax sovereignty

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

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

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

- Or does the Court of Justice show too much deference as regards the most effective impediment against free movement, double taxation of cross-border income, by recognizing ‘parallel exercise of taxing power’ as a market impediment which cannot be remedied under the free movement rights?
 - What balance does the CJEU strike between free movement and tax sovereignty, especially the right to protect taxing rights on tax base generated within a jurisdiction against tax avoidance relying on free movement rights?
 - Are the regular discrimination and restriction concepts used by the CJEU in free movement cases adequate to test national tax measures addressing cross-border profit shifting and tax avoidance situations which do not exist in purely internal situations, such as arm’s length transfer pricing rules, controlled foreign corporations (CFC) rules and thin capitalization rules? Is there a fourth concept (dislocations) in between disparities on the one hand and discriminations and restrictions on the other?
 - Does the CJEU leave the Member States sufficient room for protecting tax base integrity?
 - What is the reach of the unwritten justifications for fiscal market impediments the CJEU allows, such as the need for effective fiscal supervision, ‘the fiscal territoriality principle,’ protection of the coherence of the tax system, and the need for ‘a balanced allocation of taxing powers between the member States’?
- v) The correct balance between the EU State aid rules and the right *not* to levy tax, especially as regards the following questions:
- To what extent may Member States issue advance tax rulings and advance pricing agreements to MNE’s?
 - Is a derogation from the OECD transfer pricing rules or not having any transfer pricing rules in place or not curbing tax avoidance State aid?
 - Does the EU State Aid concept of (market) equality coincide with the OECD’s arm’s length principle or do these two concepts differ?
 - How should the selectivity criterion under the State Aid rules be applied to ostensibly horizontal taxation measures?
 - What ‘justifications in the nature or the general scheme of a tax measure’ may pardon it from being selective?

Research theme 3: Influence of EU directives on tax sovereignty

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

Research theme 4: The influence of taxpayers rights on tax Sovereignty

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

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

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

3.1.2 Methodology

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

3.1.3 Objectives/strategy/societal relevance

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

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

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

3.1.4 Researchers

The research within this project is 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.

An aerial photograph of a polder landscape, showing a grid of green agricultural fields separated by a network of dark, narrow canals. The fields are rectangular and arranged in a regular pattern. The canals are straight and intersect at right angles. The overall scene is a well-organized agricultural landscape.

4

Organization

4.1 General

The director of the ACTL is prof. dr. Dennis Weber. Wendy Rademaker is the management-assistant of the ACTL. Prof. dr. Otto Marres is the PhD director of the ACTL. In 2022 there have been some changes in the staff of the ACTL. Prof. dr. Hein Vermeulen and dr. Johanna Wheeler left the ACTL. In turn, Prof dr. Peter Wattel retired in November 2022.

4.2 ACTL Advisory board

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

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

4.3 Table ACTL members

Research staff ‘Tax sovereignty and (anti)-globalisation’

Full Professors (‘gewoon hoogleraar’)

- prof. dr. R.P.C. Cornelisse
- prof. dr. S.C.W Douma
- prof. dr. O.C.R. Marres
- prof. dr. P.J. Wattel
- prof. dr. D.M. Weber
- prof. dr. S. van Weeghel

Professor by special appointment (‘bijzonder hoogleraar’)

- prof. dr. M. van Hilten
- prof. dr. Daniel Smit

Associate professor

- mr. dr. S.J. Mol-Verver

Assistant-professors

- dr. Giorgio Beretta
- dr. Svitlana Buriak
- dr. Claudio Cipollini
- dr. M. van Dun
- dr. W.R. Kooiman
- dr. Błażej Kuźniacki
- mr. A.L. Mertens
- mr. drs. W.A.P. Nieuwenhuizen
- dr. Vassilis Dafnomilis
- Ciska Wisman

Lecturers/research fellows

- Anya Vvedenskaya
- Reza Zeldenrust
- dr. Dennis Post

CPT academic coordinator/PhD Fellow

- Juan Manuel Vazquez

4.4 ACTL staff overview (including other employers)

Director

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

Management-assistant ACTL

- W.E. (Wendy) Rademaker-Swart

Professors

- prof. dr. R. (Rob) P.C. Cornelisse
 - Professor Tax Law
 - Lid van de redactie van FED fiscaal tijdschrift
 - Annotator BNB
 - Of Counsel Loyens & Loeff
 - Stichting Belastingwinkel Amsterdam, Lid van de Raad van Advies
 - B & S Group S.A., member of the Supervisory board (tot 2/9/2022)
 - Stichting 2 HEJB (ANBI), voorzitter van het Bestuur
 - Stichting bev. beoefening bel.wetenschap, Ondersteuning lsg belastingrecht UvA
 - Stichting Papageno Fonds, Penningmeester
 - CU Living Lemmer BV, bestuurder
- prof. dr. (Sjoerd) Douma
 - professor of International and European Procedural Tax Law
 - Partner, Lubbers, Boer & Douma
 - Ned. Vereniging voor Int. Belastingrecht, Lid van het bestuur
 - FED Fiscale Brochures & Fis. Studieresie, Lid van de redactie
 - Stichting Studiecentrum Rechtspleging, Docent
 - Erasmus Universiteit Rotterdam, Docent in de post-masteropleiding Europese Fiscale Studies (EFS)
 - International Fiscal Association, Lid van de Permanent Scientific Committee
- prof. mr. dr. M.E. (Mariken) van Hilten
 - Professor Indirect Tax Law
 - Judge at the Netherlands Supreme Court
- prof. dr. O. (Otto) C.R. Marres
 - Professor Integrity of the corporate tax base
 - Tax lawyer at KPMG Meijburg & Co
 - Erasmus Universiteit Rotterdam, Docent in de post-masteropleiding Europese Fiscale Studies (EFS)
 - SDU, redacteur van NTFR, NDFR, fiscaal wetenschappelijke reeks, fiscale geschriften
 - Lid Redactieraad MBB
- prof. dr. Daniel Smit
 - professor taxation of the digital economy (sponsored by EY Netherlands)
 - Head of the tax know how center of EY Netherlands
 - Associate partner EY (head of the EY tax knowledge center)
 - Annotator Beslissingen in Belastingzaken (BNB)
 - Annotator Fiscal Journal FED
 - Annotator Vakstudie Nieuws
 - Annotator Highlights & Insights on European Taxation (H&I)
 - Editor and author Cursus Belastingrecht, section European Tax Law
 - Editor in Chief of Fed tax brochures, Fed Fiscal Studies Series and Fed Fiscal News
 - Member of the editorial board of the journal Ondernemingsrecht
 - Member of Board of Editors "Acta Universitatis", Mendell University, Brno (Czech Republic)
 - Secretary of the European Tax Law Section of the Dutch Association of Tax Advisers
 - Member of the board of Foundation Education for Tax Advisers (SOB)
 - Board member of the Jazz and Improvisation for All Foundation (JIVI)
- prof. dr. P. (Peter) J. Wattel
 - Professor European Tax Law
 - Advocate-General at the Netherlands Supreme Court
- prof. dr. S. (Stef) van Weeghel
 - Professor International Tax Law
 - Partner, PricewaterhouseCoopers
 - Int. Bureau of Fiscal Documentation, Chair Board of Trustees
 - Belt and Road Cooperation Mechanism, lid Advisory Board
 - Intertax (Publication), lid Editorial Board

Associate professor

- mr. dr. S. (Suzanne) J. Mol-Verver
 - Associate professor Corporate Taxation and Income Taxation

Assistant professors/lecturers/PhD fellows

- dr. Giorgio Beretta
 - Assistant professor indirect taxation
 - Wolters Kluwer, Editor – Highlights & Insights on European Taxation
 - Wolters Kluwer, Editor – Kluwer International Tax Blog
 - Lund University, Senior Lecturer
 - Wolters Kluwer, Literature Reviewer – Intertax
- dr. Svitlana Buriak
 - Assistant professor taxation of the digital economy/transfer pricing
 - Professional support lawyer Loyens & Loeff
- dr. Claudio Cipollini
 - Assistant professor in Tax & Technology
 - Partner Ricciardi Cipollini Leccese
 - University of Florence, Adjunct Lecturer
- dr. Vassilis Dafnomilis
 - Lecturer UvA LLM in International Tax law
 - Tax advisor, PwC
 - Stichting NL Fiscaal, auteur NL Fiscaal
- dr. M. (Michel) van Dun
 - Assistant professor International Tax Law
 - PWC – senior manager Knowledge Centre
 - Boom Uitgevers Den Haag BV, (co-) auteur Jurisprudentiebundel Internationaal Belastingrecht
 - Stichting Opleiding Belastingadviseurs, docent internationaal belastingrecht
 - Wolters Kluwer Nederland BV, auteur Fiscaal Tijdschrift FED
 - St. International Tax Centre Leiden, docent internationaal belastingrecht
 - Stichting NL Fiscaal, auteur NL Fiscaal
 - SDU, auteur Nederlands Tijdschrift voor Fiscaal Recht
- dr. W.R. (Reinier) Kooiman
 - Assistant professor Corporate Taxation
 - Medewerker wetenschappelijk bureau, Deloitte
- dr. Błażej Kuźniacki
 - Assistant professor tax & technology
 - Advisor PwC
 - Lazarski University, Research Assistant Professor
- mr. A. (Ton) L. Mertens
 - Assistant professor Income Taxation and Employment Taxes
 - Independent tax lawyer, Mr. A.L. Mertens B.V.
 - Deputy judge 's-Hertogenbosch Tax Court of Appeals
 - VU, Gastdocent
 - Stichting Normering Arbeid, Lid College van Beroep
 - Gerechtshof Den Bosch, Raadsheer-plaatsvervanger
- mr. drs. W. (Wilbert) A.P. Nieuwenhuizen
 - Assistant professor VAT
 - WSV Almere Haven, Bestuurslid
 - RB (Register Belastingadviseurs), Raad van Beroep
 - JFAS, Raad van Toezicht
 - Rechtspraak, Raadsheer plv. Gerechtshof Den Haag
 - btw-adviseurs.nl, Belastingadviseur
- Juan Manuel Vazquez
 - Academic coordinator CPT project/PhD fellow
 - Professional support lawyer Loyens & Loeff

- Anya Vvedenskaya
 - Lecturer UvA-IBFD LLM in International Tax law/PhD fellow
- Ciska Wisman
 - Lecturer Corporate Taxation
 - EY, Fiscalist (International Tax and Transaction Services/EU)
 - Radboud Universiteit Nijmegen, Buitenpromovenda
- Reza Zeldenrust
 - Researcher tax & technology
 - Wolters Kluwer

4.5 External PhD students

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

- Marco Adda
- Samira Bentohami
- Reinout de Boer
- Mats Cornelisse
- Jeroen Lammers
- Ine Lejeune
- Elise Okhuizen
- Natalia Quiñones
- Max Velthoven
- Clark Warren
- Martijn Weijers

4.6 Research fellows

- dr. Dennis Post
 - Research fellow tax & technology
 - Partner EY

5

Funding

Most of the research that is part of the ACTL research programme is funded by direct government funding ('le geldstroom') including the RPA lumpsum. Furthermore, ACTL conferences are usually sponsored as a consequence of which these generate no profit (or loss). As of the academic year 2015/2016 the ACTL - in close cooperation with the Amsterdam based IBFD (a non-profit Dutch foundation) - started an Advanced LLM ("International Tax Law"; not government funded, selective), which generated a profit in 2022.

One of the research projects of the ACTL is the CPT project. As an independent and inclusive initiative with a strong impact on society, the CPT project is financed with University funding and with funds provided by external stakeholders (i.e. businesses and governments) who are interested in supporting academic research to design fair, efficient and fraud-proof tax systems. Stakeholders participating or supported this project include private organizations (in brackets is the amount with which the partner has sponsored the CPT project in 2022): Ernst & Young (EY) (€ 67.000), Gatti Pavesi Bianchi Ludovici (€ 30.000), Loyens & Loeff (€ 57.500), Maisto e Associati (€ 40.000), Microsoft (€ 0), Netflix (€ 136.000) and NEXI Group (€ 10.000); as well as governments like the tax authority of the Autonomous City of Buenos Aires (AGIP) (cooperation with the CPT project is technical and does not involve any economic contribution). Part of the CPT project is also financed by the Netherlands legal research agenda 2019-2025 on Digital Legal Studies, and the project forms part of Amsterdam Law School 'Digital Transformation of Decision-Making' initiative.

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

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

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Location

Address ACTL

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

The ACTL has a group on LinkedIn (www.linkedin.com). Persons who are interested in the activities of the ACTL are kept up to date. At the end of 2022, the group had over 3000 members.





7

Activities

7.1 General overview

In 2022 44 academic publications were published, including 1 dissertation. A total of 84 professional publications were published and 71 presentations given.

7.2 Conferences/lectures

Conference: Financial contributions under the Audiovisual Media Services Directive (AVMSD)

On 3 February 2022 an online conference was organized about the tax aspects of the AVMSD. Little attention has been paid in tax academic literature to the financial contributions imposed on media service providers under Article 13 of the revised Audiovisual Media Services Directive (AVMSD). During this seminar, the legal framework associated with such financial contributions was the focus of discussion by representatives from government, business and academia working both in the audiovisual and tax domains. Along three different panels, the speakers analyzed the financial contributions imposed on media service providers from both an EU and International Tax Law perspective. By focusing on this specific industry-related regulation, the seminar built a bridge between two regulatory fields that usually do not speak to each other.

CPT/GREIT Conference: The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights

On 7 and 8 April 2022 the CPT project together with the Group for Research on European and International Taxation (GREIT) organized a joint two-day conference about "The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights".

Thirty eight (38) speakers and moderators were divided in 7 panels addressing the following topics:

- (i) Implications of platforms and technology on taxation and taxpayers' rights;
- (ii) Reporting and due-diligence obligations imposed on online platforms in relation to sellers in the sharing and gig economy;

- (iii) Online platforms and vat reporting;
- (iv) Workforce in the digital era: the legal status of digital workers and its personal and business income tax implications;
- (v) The implications of distributed ledger technologies (including blockchain) on tax systems;
- (vi) Virtual currencies, crypto-assets, NFTs and other implications of de-fi for tax systems;
- (vii) Explainable AI in tax law.

Programme

The first day of the conference was focused on the issues related to tax reporting by online platforms and on the taxation of platforms' sellers/workers.

The second day of the conference was devoted to discussing the implications of technology on taxation, with a focus on explainable AI, blockchain and cryptoassets. On both days, consideration will be given to the impact of the aforementioned issues on taxpayers' rights.



Speakers/moderators

- prof. dr. Dennis Weber
- prof. dr. Cecile Brokelind
- Raffaele Russo
- prof. dr. Sjoerd Douma
- David Hadwick
- prof. dr. Pasquale Pistone
- Jasper van Schijndel
- dr. Nevia Cicic-Šain
- Juan Manuel Vázquez
- Willem-Jan Van Veen
- Sven Kuipers
- Francesca Vitale
- Roland Rietberg
- Alexander Hent
- prof. dr. Mariken van Hilten
- dr. Giorgio Beretta
- prof. dr. Joachim Englisch
- prof. dr. Marie Lamensch
- prof. dr. Marta Papis-Almansa
- prof. dr. Ana Paula Dourado
- dr. Nuria Ramos Martín
- dr. Svitlana Buriak
- prof. dr. Daniel Smit
- dr. Svetislav V. Kostic
- dr. Shu-Chien Chen
- prof. dr. Annabelle Gawer
- dr. Dennis Post
- dr. Claudio Cipollini
- Sascha Jafari
- Marlies de Ruiter
- Philip Kerfs
- dr. Luisa Scarcella
- dr. Błażej Kuźniacki
- prof. dr. Evangelos Kanoulas
- Dieter Brughmans
- Marco Almada
- prof. Anthony Niblett
- prof dr. Peter Fettke

Distinguished Lecture LLM International Tax Law UvA-IBFD Advanced LLM Program in International Tax Law

On 25 August 2025, prof. dr. Peter Hongler from University of St. Gallen, Switzerland, gave a distinguished lecture on Sustainability and International Tax Law.

Conference: Pressing Issues in EU Tax law

During a conference on 4 November 2022 the authors and editors of the leading handbook Wattel/Terra European Tax Law discussed pressing issues in European tax law. Subjects included the EU principle of abuse of law versus the at arm's length principle; the overruling, by the CJEU, of several established doctrines in EU Tax law, the proposed unshell directive and many more issues that are currently debated in literature.

Speakers/moderators

- prof. dr. Peter Wattel
- prof. dr. Cecile Brokelind
- dr. Frederik Boulogne
- dr. Vassilis Dafnomilis
- prof. dr. Sjoerd Douma
- prof. dr. Sigrid Hemels
- prof. dr. Otto Marres
- prof. dr. Pasquale Pistone
- prof. dr. Daniel Smit
- dr. Rita Szudoczky
- prof. dr. Servaas van Thiel
- prof. dr. Dennis Weber
- prof. dr. Maarten de Wilde

ACTP conference: An EU Arm's Length Principle? The interplay between transfer pricing and EU law

On 9 December 2022, the ACTP opening conference took place. During this conference two different fields were brought together: transfer pricing and EU law. Several issues were discussed about the interplay between these two fields.

Speakers/moderators

- Marco Adda (BonelliErede, Milan)
- dr. Stine Andersen (KPMG, Copenhagen/Danish Association for EU tax law)
- Svitlana Buriak (University of Amsterdam/Vienna University of Economics and Business)
- prof. dr. Sjoerd Douma (University of Amsterdam/Lubbers, Boer & Douma)
- Rutger Hafkenscheid (Huygens Quantitative Tax Consulting)
- prof. dr. Werner Haslehner (University of Luxembourg)
- Greetje van Heezik (Houthoff, Belgium)
- dr. Aitor Navarro (Max Planck Institute for Tax Law and Public Finance, Munich)
- Rezan Okten (Houthoff Amsterdam)
- Natalie Reypens (Loyens and Loeff, Amsterdam)
- Ruby Rojas (EY Copenhagen)
- Antonio Russo (Baker & McKenzie, Amsterdam)
- Raffaele Russo (Chiomenti, Milan)
- Lucia Sahin (Deloitte Amsterdam)
- Stefano Simontacchi (BonelliErede, Milan)
- prof. dr. Daniel Smit (EY Amsterdam/University of Amsterdam)
- prof. dr. Peter Wattel (Supreme Court of the Netherlands/University of Amsterdam)
- prof. dr. Dennis Weber (University of Amsterdam/Loyens and Loeff Amsterdam)
- Ciska Wisman (EY Amsterdam, University of Amsterdam)

7.3 PhD defenses

Sovereignty and tax treaty dispute settlement

On 14 December 2022, Gerrit Groen defended his dissertation 'Sovereignty and tax treaty dispute settlement: The types of tax treaty disputes and the desirable level of judicialization of the settlement procedure from a sovereignty perspective.' Supervisor was prof. mr. P.J. Wattel and co-supervisor prof. S. van Weeghel.

7.4 The UvA-IBFD Advanced LLM in International Taxation

2021-2022 academic year

25 international students joined the class of 2021-2022 on campus at the beginning of September 2021. This was the first year that the Adv. LLM was exclusively organized by UvA (following the discontinued cooperation between UvA and IBFD). Traditionally, the first semester consisted of the Foundations, Tax Treaties I and II, and Transfer Pricing courses. Students has daily afternoon classes on Campus and weekly group assignments. The study groups were rotated regularly, which allowed students to get to know each other and learn from their peers. The programme required a significant self-study, but the students were provided with pre-recorded videos and mandatory and compulsory literature.

During the second semester, the students were busy with the EU Tax Law, VAT/GST, and Moot Court courses, as well as electives. The Moot Court course was substantially revamped and it included, amongst others, video-trainings from experienced video trainers.

The following students were awarded with the outstanding performance:

- Rupal Maheshwari won the IBFD Award for the best LLM thesis of the 2022 IBFD-UvA Advanced LLM class for her thesis "Pillar One and Value Creation. Are revenue sourcing rules fulfilling the objective of taxing along with value creation"
- Nikhil Mediratta won IBFD 2022 European Taxation Journal Prize for the best UvA-IBFD Advanced LLM thesis A Human-Free Structure - A "Fixed Establishment" under EU VAT
- Irene Sarzi Sartori won a prize for the highest average grade of the class

In addition, some of the adv. LLM students of the year 2021-2022 published their master thesis in highly esteemed academic journals. This was, for instance, the case with

- Nikhil Mediratta - A Human-Free Structure - A "Fixed Establishment" under EU VAT
- Maria Laura Coimbra - VAT Treatment of Non-Fungible Tokens
- Gandhi Zilli - The OECD Model Rules and DAC7: A Critical Assessment of Selected Design and Enforcement Issues

Social activities

Apart from studying, the students participated in 2021 and 2022 in several social activities. Among others, the students visited The Hague and Delft, where the programme director guided them to the Museum Prinsenhof Delft. For Christmas, the team organized a Christmas dinner with a secret Santa activity, with two students in the roles of Santa and Elf. During spring students and the team visited Keukenhof followed by a dinner at the Program Director's house in Leiden. In summer, students joined the CPT Project team at the annual CPT Beach Day in Zandvoort.

Graduation

The graduation took place on Thursday 25th August 2022. It started on campus in the morning with individual diploma award ceremonies in the moot court room on the University Law School Campus, followed by a distinguished lecture by prof. dr. Peter Hongler from University of St. Gallen, Switzerland on Sustainability and International Tax Law by and a dinner in de Koninlijke Industriele Groote Club.

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

7.5.1 General Overview

Whenever major economic or social changes occur, tax systems must follow suit. Working from the assumption that society is in the process of transitioning to a new economic model, accelerated by the corona crisis, the CPT project examines how tax systems can be designed and structured for a society based primarily on cashless payment methods, online platforms, and digital technologies, such as artificial intelligence and blockchain.

The goal of the CPT project is to arrive at concrete recommendations to help governments, businesses and NGOs address problems under current tax systems and/or introduce structural tax reforms. The project also aims at providing guidelines and/or minimum standards for the redesign of modern tax systems. As part of this project, the UvA conducted high quality, strategic and applied theoretical research in a multi-disciplinary, collaborative and independent manner. For more information on the CPT project, please see <https://actl.uva.nl/cpt-project/cpt-project.html>

7.5.2 Partners

As an independent and inclusive initiative with a strong impact on society, the CPT project is financed with university funding and funds provided by external stakeholders (i.e., businesses and governments) interested in supporting academic research to design fair, efficient and fraud-proof tax systems. Stakeholders participating and financing this project include the private commercial organizations Ernst & Young (EY), Gatti Pavesi Bianchi Ludovici, Loyens & Loeff, &Partners, Microsoft, Netflix and NEXI Group; Other organizations financing this initiative are the Dutch Association of Tax Advisers (NOB) and the Dutch Branch of the International Fiscal Association (IFA).

Part of the CPT project is also financed by the Netherlands legal research agenda 2019-2025 on Digital Legal Studies, and the project forms part of Amsterdam Law School 'Digital Transformation of Decision-Making' initiative. Funding is also provided by the Erasmus+ program of the European Commission.

Other (non-commercial) partners of the CPT project are the academic institutions the University of Cape Town (UCT) from South Africa, the Chulalongkorn University from Thailand and the tax authority of the Autonomous City of Buenos Aires (AGIP).

For more information about the CPT project and its partners, please visit its website <https://actl.uva.nl/cpt-project/cpt-project.html>

7.5.3 CPT-Students

During 2021-2022 academic year, 6 Adv. LLM students (i.e. Maria Laura Coimbra, Luis Javier González Cerda, Nupur Gupta, Rupal Maheshwari, Sreema Seeram and Gandhi Zilli) worked under the supervision of CPT researchers.

Furthermore, during the 2021-2022 academic year, 1 Adv. LLM. Student (Nkosivumile (Vumi) Hlongwa) pursued a research internship within the CPT project under UvA's Academic Excellence Track (AcET) program.

In the 2022-2023 academic year, 4 masters' students (i.e. Diana Almadi, Dorothée van de Sanden, Tessa Keizer and Marciana Eijpe) are conducting research under the umbrella of the CPT project.

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

7.5.4 Activities

In 2022, the main activities performed under the umbrella of the CPT project include the followings:

Conferences and Seminars:

- The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights CPT – GREIT Annual Conference | 7 & 8 April 2022
- Free Afternoon Online Seminar: Financial contributions under the Audiovisual Media Services Directive (AVMSD) | 3 Febr. 2022

ACTL-CPT Talks:

- In discussion with Juan Manuel Vázquez on “Platforms Tax Reporting under DAC7 and the OECD Model Rules” | 7 Dec. 2022
- In discussion with dr. Afton Titus and prof. Guillermo Teijeiro on “Pillar Two and Developing Countries: African and Latin American views” | 9 November 2022
- In discussion with prof. Steven Dean on “Anti-Racist Tax policy” | 27 October 2022
- In discussion with prof. Peter Fettke, “Artificial Intelligence in Taxation: Retrospective, Perspective, and Prospective” | 21 September 2022
- In discussion with dr. Aleksandra Bal “Tax Compliance in the Age of the Metaverse: Real-time Reporting, e-Invoicing and Other Technology-based Solutions for e-Compliance” | 25 May 2022
- In discussion with Paul Tang, “Why do we need to tackle the issue of letter box companies used to avoid taxation?” | 16 March 2022
- In discussion with Caroline Malcolm, “Data, digital art and the future of tax”. | 2 March 2022
- In discussion with Isabella De Michelis (Founder and CEO of Ernieapp) “Must Facebook or Instagram pay their users?” | 19 January 2022

Memorandum of understanding with the University of Cape Town (South-Africa) and the Chulalongkorn University from Bangkok (Thailand)

In 2022 the ACTL concluded agreements with the University of Cape Town (South-Africa) and with the Chulalongkorn University from Bangkok (Thailand) to conduct research about the design of more fair, efficient and fraud-proof tax systems. The agreement with the University of Cape Town already resulted in organizing a conference and courses in April 2023 in Cape Town.

7.6 Opening: Amsterdam Centre for Transfer Pricing and Income Allocation (ACTP)

In September 2022 the Amsterdam Centre for Transfer Pricing and Income Allocation (ACTP) was established. The ACTP is an ACTL project that brings together world-class education and research in transfer pricing and international income allocation. Dr. Svitlana Buriak and Rezan Okten are leading the project.

ACTP Research Fellows are renowned international transfer pricing scholars and practitioners who distinguish themselves through originality and non-conformist thinking. Currently, the research fellows of the ACTP are Marco Adda, Richard Collier, Lorraine Eden, Rutger Hafkenscheid and Andrew Hickman.

The ACTP will offer Post-Master's professional education. The ACTP distinguishes itself through a case study oriented approach to education, combining the results of academic research and practical experience. It also aims to conduct high-quality research in a multi-disciplinary and collaborative manner.

On 9 December 2022, the ACTP held its inaugural conference on the interplay between EU law and transfer pricing. The ACTP was honoured to host distinguished international



Svitlana Buriak speaking during the Opening of the Amsterdam Centre for Transfer Pricing and Income Allocation (ACTP)



Panel during the ACTP conference

and EU law tax experts, who shared their views and expertise on the interplay between the EU law instruments such as the EU ATAD, Parent-Subsidiary and Interest Royalty Directives and the OECD Transfer Pricing Guidelines. Such aspects as minimum substance requirements, recharacterizing of intra-group transactions, transfer pricing mismatches and other issues were the focus of the debate. The ACTP is grateful to all the speakers and participants of the event for contributing to the top quality of professional and academic thinking.

The students of the 2022-2023 UvA LLM class successfully completed the general transfer pricing course that lasted for four three and a half weeks in December 2022. The course included different modules and general and specific transfer pricing issues such as intra-group finance transactions, special considerations for intangibles and value chain analysis, attribution of profits to a permanent establishment, business restructurings, etc. Every week, the students had theoretical lectures and technical meetings, during which they could deal with specific transfer pricing matters on practical real case studies. The ACTP is proud that many students achieved great results in the course and some of the students passed the exam with outstanding grades.

The ACTP frequently organizes webinars that are attended by alumni students, transfer pricing executives from the industry, public officers, and consultants. The webinars are well received and attended by approximately 75-100 participants. Each webinar is part of a series of three, and each session lasts 1.5 hours, with two speakers and a moderator. In line with ACTP's objectives, the webinars are meant to invoke critical thinking and thus avoid "mainstream" discussions. In 2022, the ACTP held one webinar series: about the Risk Allocation Framework.

ACTP Talks

- In discussion with Manuel de los Santos (OECD), Isabel Verlinden (PwC Belgium) and prof. Richard Collier (Oxford University) 'The current regulatory framework for risk allocation in transfer pricing' | 29 September 2022
- In discussion with prof. Romero Tavares (Ministry of the Economy, PwC Sao Paulo) and Charles Lincoln (IRS US) "The US and Brazil: How is the risk allocation framework different from the OECD approach?" | 19 October 2022
- In discussion with dr. Emmanuel Llinares (NERA) and Rutger Hafkenscheid (ACTP, Huygens Quantitative Consulting) "An Economic Perspective on the Risk Control Framework" | 23 November 2022.



Dr. Błażej Kuźniacki

7.7 Some ACTL research(ers) in the spotlights

7.7.1 Dr. Błażej Kuźniacki receives Notre Dame-IBM Technology Ethics Lab grant

Dr. Błażej Kuźniacki, receives Notre Dame-IBM Technology Ethics Lab grant for interdisciplinary research in Explainable Artificial Intelligence (XAI) in tax law

One of the research leaders of the CPT project dr. Błażej Kuźniacki, received in 2022 the Notre Dame-IBM Technology Ethics Lab research grant for the project, “Exploring Local Post-Hoc Explanation Methods in Tax Related AI”. His team’s proposal was among the best of an outstanding and group of proposals (more than 100 were submitted), representing different jurisdictions and continents around the globe.

The awarded team and its research proposal

Together with Marco Almada (a researcher at the Department of Law, European University Institute, Florence, Italy) and Kamil Tyliński (a data science manager at Mishcon de Reya LLP and a lecturer and researcher at the UCL School of Management, London, UK), dr. Kuźniacki, used the awarded grant to conduct research on how to design AI systems in tax law which are capable of helping taxpayers understand the decisions of tax administrations (this subject is known as Explainable Artificial Intelligence (XAI)) and, in this way, avoid litigations such as the Dutch SyRI case or the Dutch childcare benefits affair in which underregulated algorithms were used by the tax authorities.

7.7.2 ‘Teaching feels like giving a concert’: Vassilis Dafnomilis Amsterdam Law School Lecturer of the Year 2022

Dr. Vassilis Dafnomilis, Assistant Professor and academic coordinator of the Advanced Master’s International Tax Law, is named Amsterdam Law School Lecturer of the Year 2022. Students consider him a ‘passionate and very supportive’ teacher with a ‘special talent for explaining difficult concepts.’

‘Happy, honored and grateful by the fact that the energy, time and devotion to teaching have been recognized by those who are the centre of my educational activities, my students.’ This is Vassilis’ first reaction after receiving the title of Lecturer of the Year. During his workshops to the Dutch master students, he often switches between Dutch and English, to the hilarity of the students. But this has also an advantage, Vassilis says. ‘Het “wisselen tussen de talen” stimulates the students who remain alert. The students also help me to improve my Dutch. This results in a mutual teaching experience and the distance between the students and myself becomes smaller.’

This approachability and the contact with students are what typifies Vassilis. ‘Most of my students say that I am a very enthusiastic person and passionate for my subject. I believe that I am an approachable teacher who in a friendly manner encourages the students to raise questions, within and outside the classroom. I care about my students’ development and I make time available for them.’

Students about Vassilis

- *‘His dynamic energy is infectious and encourages me (and my peers) to want to strive to be better students.’*
- *‘Strong technical knowledge, imparts knowledge in a relatable manner and very interactive way!’*
- *‘The conceptual clarity provided by the lecturer is extremely good. He’s different from most other professors who seem to just deliver lectures as a part of their to-do, but he makes sure that what he wanted to deliver has actually reached the students.’*
- *‘He has been very supportive of all of the students, trying to teach us everything we might need for our careers and trying to open doors to find jobs after the Masters.’*



Dr. Vassilis Dafnomilis

Magic

That Vassilis loves teaching and wants to get the most out of it is evident. When he teaches, he always tries to think what the students need and how they will approach an issue. Students say he has the 'magic' to make difficult concepts understandable; he gives examples, or changes the facts of the question to make it more difficult or easier. And all of this while Vassilis moves from the one corner of the room to the other, from the podium to a student desk or by just moving his hands like a conductor. Vassilis: 'Every time I give a lecture or a presentation, I feel like standing on a podium in front of an audience who attends a concert. Instead of singing, I teach.'

'When I see my students, I think of myself 8 years ago when I moved to the Netherlands from Greece. I had to cope with a new situation in my life, which was not always very easy, at least in the beginning. Each time I have a new group of students from all over the world, I see this younger Vassilis who was struggling to understand some difficult concepts and the older – and hopefully – wiser Vassilis is here to help the students overcome these challenges.'

Innovative teaching methods

Vassilis also likes exploring innovative teaching methods. For example, for the International Tax Law Moot Court course of this year (part of the Amsterdam Law Practice), he introduced video trainings to the students: he records the pleadings of the students who subsequently receive oral and written feedback. At the same time, the students can watch their pleading and evaluate how they perform – 'a bit confronting but a very good teaching experience for them and a great tool for exam preparation.'

Always looking further than the exams

What are the tricky things about teaching, we ask Vassilis. 'It is true that some students want to learn how to solve exam questions. They want to pass their exams and graduate. There is nothing wrong with this – even when I was a student, there were courses for which I wanted to just pass.'

My opinion here is that a teacher can even under these circumstances inspire and motivate the students and help them see further than the course exam. For instance, the ethical aspect of tax law is something that the students need to be aware of. What is the fine line between acceptable and not acceptable tax planning? Or under which circumstances the tax authorities discriminate the taxpayers in an unethical manner? To this end, we have included in the Advanced master International Tax Law three seminars on fiscal ethics in order for the students to become aware of the societal discussions around this important subject.

Every time I give a lecture or a presentation, I feel like standing on a podium in front of an audience who attends a concert

Goose bumps

Some situations during his lectures always stay with him, they even give him goose bumps. 'It was one of my first lectures to the current class of the advanced master International Tax Law, a class of 25 international students. This lecture was having the type of a Technical Meeting, an innovative form of a lecture during which the teacher delivers a small lecture and afterwards supervises the students' discussions. In essence, it is the students who deliver the lecture.'

I was teaching on inheritance taxes. I wanted to include research and teaching in a class but inheritance taxes are not that popular to students. So, I had to think of a way to make this topic interesting for the students, who just started their studies. I decided to talk about the reasons why the states may seek to levy inheritance taxes. I divided the group

into two, those in favor and those against inheritance taxes and we had a small debate. After one hour of debating, the students were able to do their class on their own and reply to the arguments of the other group., I cannot hide you that I was having goosebumps that moment. It was a moment that I realized that the students understand the subject, can make judgments and could even challenge my research findings!

About Vassilis Dafnomilis

Vassilis Dafnomilis is an assistant professor in tax law. He is also the coordinator of the Advanced master International Tax Law and coordinator of different courses. Vassilis' research and teaching focuses on international and European tax law as well as international estate and gift taxation, to both international and Dutch students. Vassilis is teaching in the *Foundations of International Tax Law, Tax Treaties I, EU tax law, EU tax law (advanced) and International Moot Court courses* of the Advanced master International Tax Law. In addition, he is teaching at the Dutch course *Europees Belastingrecht, direct*.

Vassilis received a bachelor's degree in law with honors from the Aristotle University of Thessaloniki and two master's degrees in European Law and in European Tax Law. In June 2021, he defended his doctoral thesis 'Taxation of cross-border inheritances and donations. Suggestions for improvement' at Leiden University.

7.7.3 Book "Beneficial Ownership in International Taxation" by dr. Błażej Kuźniacki

The book "Beneficial Ownership in International Taxation" of dr. Błażej Kuźniacki, has been published in 2022 by Edward Elgar Publishing. The book provides a structural, global view of evolving judicial and doctrinal trends in the understanding of beneficial ownership in international taxation. Despite attempts by the OECD to clarify the concept, it remains ambiguous to tax authorities, courts and scholars alike, which has detrimental effects on the functioning of tax treaties. Kuźniacki, presents a route towards an international autonomous meaning of beneficial ownership in international taxation, while also offering a comprehensive explanation of the divergent understandings and tax policy arguments underpinning its continuing ambiguity.

7.7.4 Dr. Giorgio Beretta receives EU Funding for Uva Project on Platforms' Tax Information Reporting

The Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam has received in 2022 EU support to develop a new teaching programme on tax information reporting by online platforms. The funding was received by dr. Giorgio Beretta.

The EU-funded initiative is within the 2022 Jean Monnet Action in the Field of Higher Education: Modules.



**Funded by the
European Union**

The ACTL, within its research project on designing the tax system for a 'Cashless, Platform based and Technology driven society (CPT)'; will use EU financial aid to develop courses on online platforms and tax information reporting. The first teaching course will be held in the summer of 2023.

The summer course will include learning modules on information reporting by online platforms under the Directive on Administrative Cooperation (DAC7) and its planned extension to crypto-assets service providers (DAC8). The specialised training will also address information reporting in VAT, focusing on online platforms and payment service providers (PSPs).

'We are building a course on a topical issue which requires tax professionals to receive highly qualified expertise and training,' declared dr. Giorgio Beretta, assistant professor in indirect taxation at the Amsterdam Law School and a member of the ACTL/CPT Project.

The ACTL/CPT initiative funded by the EU officially starts on 1 October 2022. The programme schedule and information for admissions to ACTL/CPT courses will be announced at the beginning of 2023.

7.7.5 Liber amicorum 'Rara Avis' published on the occasion of the farewell of prof. dr. Peter Wattel

In November 2022 prof. dr. Peter Wattel retired. During the conference 'Pressing Issues in EU Tax law', Wattel was presented with a liber amicorum 'Rara Avis'. The contributions cover a wide range of topical subjects and together form a stimulating collection.

Peter Wattel

As one of the most prominent tax specialists in the Netherlands, Peter Wattel has authored many influential books and other publications. He is also Advocate General at the Supreme Court and State Council Advocate General at the Judicial Division of the Council of State. He is also a member of the Royal Dutch Academy of Sciences.

Because of Peter Wattel's broad interest and knowledge, the liber amicorum covers a wide range of subjects. Attention is also paid to Wattel's characteristic rich use of language.

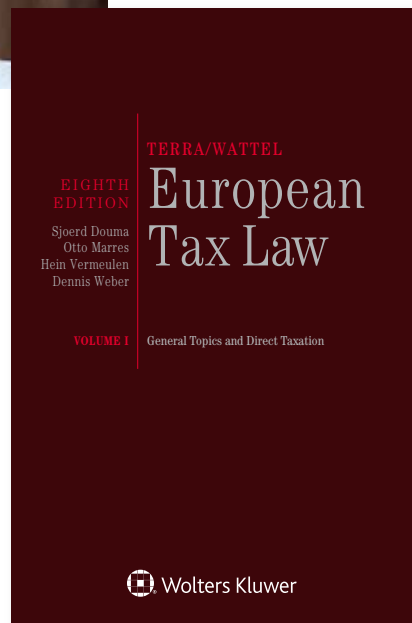
7.7.6 New Edition of 'Terra/Wattel, European Tax Law'

In 2022 a new edition of 'Terra/Wattel, European Tax Law', was published. This leading handbook was first written by UvA professors Ben Terra and Peter Wattel and has a size of 916 pages. This 8th edition was edited by ACTL professors Sjoerd Douma, Otto Marres and Dennis Weber; and former ACTL professor Hein Vermeulen. Most of the chapters in this edition are written by (former) ACTL members V. Dafnomilis/ F. Boulogne/S. Douma/D. Smit/O. Marres/ H. Vermeulen/D.M. Weber and P.J. Wattel;

This edition of 'Terra/Wattel, European Tax Law, brings its comprehensive and systematic survey of European Tax Law up to March 2022. With its critical discussion of the EU tax rules and the European Court's case law in tax matters, it surpasses every other textbook on EU Tax Law in its clarification and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law. This edition discusses the current negative integration of tax law on the incompatibility of national tax measures with the Treaty Freedoms or the State aid prohibition and the positive integration of tax law measures taken at the Union level and pending proposals for Union action in the area of taxation.



Prof. Dr. Peter Wattel



8



Key publications

- Gerrit Groen, Sovereignty and tax treaty dispute settlement, supervisor: prof. dr. P.J. Wattel, Co-promotor; prof. dr. S. Van Weeghel;
- ‘Terra/Wattel, European Tax Law’, editors: Sjoerd Douma/Otto Marres/Hein Vermeulen/Dennis Weber), Wolters Kluwer, 2022; 916pp; with chapters from ACTL members: V. Dafnomilis/F. Boulogne/S. Douma/D. Smit/O. Marres/H. Vermeulen/D.M. Weber and P.J. Wattel;
- B. Kuźniacki, Beneficial Ownership in International Taxation, Elgar Edward Publishing, 2022, pp 351;
- R. Cornelisse, Fraus legis; het normvereiste toegespitst op het Hunkemöller-arrest [samen met C.B Bavinck], WFR 2022/292;
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- C. Cipollini, and D. Post, Fundamental Elements of a Blockchain-Based Tax System – When to Use Blockchain for Tax?, World Tax Journal, 2022 (vol. 14), 4;
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Mr. C. Wisman

Permanent author

- Vakstudie-Nieuws (wekelijkse folio uitgave, Unierecht/vennootschapsbelasting);
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- C. Wisman, Hoofdstukken 4 t/m 7 (Winst en vennootschapsbelasting), in: *Inleiding belastingheffing ondernemingen en particulieren 2021*, februari 2022, SDU;

Blog-post

- M.F. de Wilde en C. Wisman, *After CJEU now EFTA Court too embraces arm's-length standard as a beacon; what's next?*, KluwerTaxBlog, juni 2022;

Podcasts (<https://taxvisions.nl>)

- Geen 'definitieve verliezen' indien verdrag voorziet in objectieve vrijstelling, TaxVisions, 30 september 2022;
- Hoge Raad stelt prejudiciële vragen over art. 10a Wet Vpb 1969, 9 september 2022;
- Hof hanteert zakelijke verrekenprijzen voor afbakening van rechtsmisbruik, 24 juni 2022;
- OESO en EC publiceren Pijler 2-regels, 7 januari 2022;

9.4 Presentations

Dr. G. Beretta

- 7-8 April 2022: University of Amsterdam (Netherlands). Conference on “The Implications of Online Platforms and Technology on Taxation”. Co-chair and panel speaker: “Beyond Hedqvist (C-264/14): The Characterisation of Crypto-assets under European VAT”;
- 29 April 2022: University of Rijeka (Croatia). Conference on “Procedural Aspects of Value Added Tax” (Rijeka, Croatia). Panel Speaker: “Cross-border VAT Refunds: Lessons from ECJ’s Case Law” (via Zoom);
- 10 May 2022: International Tax Review (Belgium). Conference on “ITR Indirect Tax Forum”. Panel Speaker: “VAT Dive into the World of Crypto – PSPs, NFTs, Tokenisation and the Metaverse”;
- 25 May 2022: University of Amsterdam (Netherlands). ACTL – CPT Talks “In discussion with Aleksandra Bal, “Tax Compliance in the Age of the Metaverse: Real-time Reporting, e Invoicing and Other Technology-based Solutions for e-Compliance”;
- 24 June 2022: University of Lisbon (Portugal). 14th GREIT Lisbon Summer Course. Lectures on “Recent and Pending Cases on VAT”;
- 6-7 October 2022: University of Belgrade (Serbia). ITL Conference on “International Tax Challenges Raised by Mobility of Individuals/Workforce as a Result of Digitalization”. Panel Speaker: “Should We Rethink the Tax Residence of Individuals?”;
- 7 December 2022: University of Amsterdam (Netherlands). ACTL – CPT Talks “In discussion with Juan Manuel Vázquez, “Platforms Tax Reporting under DAC7 and the OECD Model Rules”;

Mr. dr. G.F. Boulogne

- 20 January 2022, ITS cursus implementatie GloBE-rules (pijler 2 BEPS 2.0);
- 1 February 2022, The OECD Pillar 2: Focus on the GloBE Rules: Online Webinar by IBFD;
- 9 February 2022, Pillar Two: Implementation in the EU and the broader global and US perspective, Utrecht, Netherlands;
- 26 April 2022, Specialistencursus ITS: Grensoverschrijdende fusies, omzettingen en splitsingen met Robert Franken en Esther Keukens-Seubring;
- 5 May 2022, Interview "Businesses face TP 'compliance overload' due to reporting standards";
- 5 May 2022, Interview: "UK companies increased profit shifting during the COVID-19 pandemic";
- 20 June 2022, Summerschool Tax & Legal: Nationale en Grensoverschrijdende Fusies, Splitsingen en Omzettingen met Robert Franken;
- 18 August 2022, Common foreign partnership set-up/LLP classification/Service companies;
- 28 Oct 2022, Don't Do Me Like That - DAC6, International Tax Planning – course organized by Debora Correa de Talutto (LAW7931, Classes 25576,25577) University of Florida;
- 4 November 2022, Pressing Issues in EU Tax Law, The (Un)remarkable Lexel Case in Dutch Case Law;

Dr. S. Buriak

- 3 February 2022, Speaker at the Online Seminar “Financial contributions under the Audiovisual Media Services Directive (AVMSD)” | Amsterdam, UvA);
- 7 & 8 April 2022, Speaker at Conference “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights” CPT – GREIT Annual Conference | (Amsterdam, UvA); Topic: Economics of digital labour platforms, the status of digital workers and its tax International tax implications;
- 19-20 May 2022, Speaker at the IFA 2022 Milan, Second European Region Conference; Topic: Reshaping group debt within Europe;



- 7 & 8 July 2022, Speaker at the Annual Rust Conference “Mobility of Workers” | (Rust, Austria); Topic: Tax Implication of Workers’ Mobility: Country report for Ukraine;
- 5-8 September 2022, Speaker at the IFA 2022 Congress Berlin, Seminar C: Use of technology in taxation | (Berlin, Germany). Topic: Towards a technology-enabled tax ecosystem;
- 6-7 October 2022, Speaker at the Conference “International Tax Challenges raised by Mobility of Individuals/Workforce as a result of digitalization |(Belgrade, Serbia); Topic: Mobility of workers and remote work after the global pandemic: Is there still the need to stay at arm’s length?;
- 21 October 2022, Speaker at the annual Symposium “Transfer Pricing and Business Restructuring” | (Vienna, Austria): Topic: Accurate delineation of business restructuring controlled transactions;
- 24 November 2022, Speaker at the Conference hosted by the Belgian Ministry of Finance ‘At the dawn of a new era on transparency and taxation’ | 24 November 2022 (Brussels, Belgium). Topic: The recognition of the employment status of digital workers and its tax treaties’ implications;

Dr. C. Cipollini

- 8 April 2022, The Fundamentals for a Blockchain-Based Tax System: Governance and Legal aspects, CPT - GREIT Annual Conference “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights”, University of Amsterdam (UvA);

Dr. B. Kuźniacki

- 10 March 2022, Amsterdam/online, Guest Lecturer on “Algorithmic governance (AG) and the taxpayers’ fundamental rights: the need for eXplainable AI (XAI) in tax law” at the UvA’s Advanced LLM in International Tax Law course on “Fiscal ethics and tax authorities, with particular focus on fundamental rights: what is the fine line between tax collection and protection of taxpayers’ fundamental rights?”;



- 7-8 April 2022, Amsterdam, Co-Lecturer together with Marco Almada on „Towards XAI in Tax Law” during the international scientific conference CPT – GREIT Annual Conference “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights”;
- 28 April 2022, Sao Paulo/online, Lecturer on “Impact of Major Post-BEPS Changes to the OECD Model and Commentary on the Understanding and Application of the Concept of Beneficial Ownership” at the IX Brazilian Congress on International Tax Law organized by the Brazilian Institute of Tax Law (IBDT) and the University of São Paulo (USP);
- 11 May 2022, Toruń, Poland (online), Speaker on “Cairn v India: Decoding of Tax Avoidance by International Arbitral Tribunal” at the national tax law conference “Income Taxes Over Borders – Case Law Review”;
- 25 May 2022, Toruń, Poland (online), Co-Speaker (together with Professor Wojciech Morawski) on “Polish-German MAP – The Pandemic Change of the Place of Work?” at the national tax law conference “Contributions, Taxes and Other Burdens on Employee Benefits – Case Law Review”;
- 27 May 2022, Sao Paulo, Brazil (online), Guest Lecturer on “CFC Rules and Prevention of Double Taxation under Double Taxation Conventions” at the Brazilian Institute of Tax Law (IBDT), LLM in International Tax Law and Comparative Tax Law: “Worldwide Income Taxation: International transparency and tax neutrality”;
- 7 June 2022, Warsaw, Poland, Keynote Speaker on “Impact of Anti-Tax Avoidance Directive 3 on International Investment Treaties” at the international conference “Impact of the ATAD 3 (proposal) on EU and International Tax and Investment Law” organized by International Fiscal Association Poland – I was also a co-organizer, co-chair and co-moderator of that event;
- 17 October 2022, Vienna, Austria, Speaker on “European Union Law and Global Investment Regime: Unshell Proposal as a Next (Mis)Step of the EU Against Investment Treaty Arbitration?” at the WU Vienna Colloquium Series in 2022/23: “Current Developments in European and International Tax Law”;

Prof. dr. Otto Marres

- 7 March 2022, Introduction 'Renteaftrek bij buitenlandse ondernemingen actief in Nederland (with J.J.L. Leenman); Post-Master Internationaal & Europees Belastingrecht 2021 (PMIEB), Rotterdam;
- 13 October 2022, Introduction 'Lexel en PRA', Rondetafelbijeenkomst Europees Fiscaal Recht, Zeist;
- 4 November 2022, Chair 'Pressing Issues in EU Tax law', 4 November 2022, Amsterdam;

Prof. dr. mr. Daniël Smit

Conferences/guest lectures

- Chair ACTL conference "*Financial contributions under the Audiovisual Media Services Directive (AVMSD)*", 3 februari 2022, onderdeel "Tax measures impacting Media Service Providers and the prospective regulatory landscape for their industry: the way forward";
- Guest lecture (online) Khon Kaen University (Thailand), *Taxation of the Digital Economy*, 17 februari 2022;
- Annual Conference on European Direct Taxation Law, European Academy of Law, 28 april 2022, onderdeel "*Digital Taxation*";
- Lezing "*Belastingheffing Digitale Economie*" tijdens symposium Fiscale Bedrijvendag studievereniging RFV Christiaanse Taxateur (EUR) 20 mei 2022;
- Summer school European Tax Academy 4-8 July 2022, onderdeel "*Corporate Taxation*", 5 juli 2022 (co-presentatie met dr. Mart van Hulten);

Promotions

- Commissielid promotie Shaun Parsons, Developing a Foundation for a Globally Coordinated Approach to the Taxation of Crypto-Asset Transactions, Cape Town University, januari 2022 (promotores: Adjunct prof. Craig West and Emeritus prof. Jennifer Roeleveld);
- Commissielid promotie Shu Chen, Toward a Neutral Formulary Apportionment System in Regional Integration, verdediging 15 september 2022, Erasmus Universiteit Rotterdam (promotores: prof. Maarten de Wilde en prof. Reinout Kok);
- Commissielid promotieonderzoek Gerrit Groen, *Sovereignty and tax treaty dispute settlement - Types of tax treaty disputes and the desirable level of judicialization of the settlement procedure from a sovereignty perspective. A comparison with investor - state dispute settlement in international investment agreements*, Universiteit van Amsterdam (verdediging in december 2022) (promotores: prof. Peter Wattel en prof. Stef van Weeghel);

Interviews

- Interview Tax Live n.a.v. Prinsjesdag 2021: Belastingplannen 2022: beleidsarm, veel technische wijzigingen en enkele moetjes | TaxLive;
- Interview Tax Live n.a.v. EU-richtlijnvoorstel informatie-uitwisseling online platforms: Nieuwe rapportageverplichting digitale platformen laat quasi zelfstandige niet ongemoeid | TaxLive;
- Opname promotievideo Advanced LLM;
- Interview NRC "DSM vertrekt uit Nederland, en zal niet de laatste zijn", 3 juni 2022, DSM vertrekt uit Nederland, en zal niet de laatste zijn - NRC;

Juan Manuel Vazquez

- 7-8 April 2022: University of Amsterdam (Netherlands). Conference on "The Implications of Online Platforms and Technology on Taxation". Panel speaker: "Fundamental and operational implications of DAC7 and the OECD Model Rules";
- 22 July 2022, Universidad Austral, Buenos Aires (Argentina) on "Taxation of the Digitalized Economy as part of the "Taxation of New Technologies" post-graduate course;

- 12 October 2022, “Latin American perspectives for Pillar 1 and 2” at IV Italian Conference on Latin American Tax Law entitled “Crisis and pathology of income tax and international tax coordination initiatives (BEPS 2.0: Pillar 1 and Pillar 2): What are the prospects for Latin America?”;
- 15 November 2022, “DAC7’s Rules for Online Platforms: A proportionality and legal certainty assessment” workshop organized by Maastricht University on “Exchange of Information for Tax Purposes and Administrative Cooperation within the European Union: Taxpayers’ Rights, Transparency and Effectiveness” in Brussels (Belgium);
- 17 November 2022, “The Role of Platforms in Fighting Tax Fraud: Reporting obligations with respect to sellers in the sharing economy” at University of Antwerp, Digitax Project’s bimonthly meeting;
- 24 November 2022, “The Impact of the OECD Pillar 2 in Latin America” at 7th International Taxation Congress (online) organized by Universidad Privada de Santa Cruz de la Sierra (UPSA) and the International Fiscal Association (IFA);
- 29 November 2022, “Digital platforms and information and withholding requirements” at the 2022 Tax Days organized by the General Tax Directorate (DGI) of Uruguay;
- 7 December 2022: ACTL – CPT Talks “In discussion with Juan Manuel Vázquez, “Platforms Tax Reporting under DAC7 and the OECD Model Rules” at University of Amsterdam (Netherlands);

A. Vvedenskaya

- May 2022, Game Access Conference 2022, Brno, Czech Republic, Talk: Global tax deal: Endless Bag of Gold;
- May 2022, #gamesUR summit, North America (on-line), Poster: User experience: ground for virtual and real-life taxes;

Prof. dr. Dennis Weber

- 3 February 2022, Chair and organizer: Seminar, The AVMSD’s financial contributions and their place in the broader EU & tax landscape, Online seminar UvA – CPT;
- 7 and 8 April 2022, organizer, and chair: CPT/GREIT Conference: The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights, UvA, Amsterdam;
- 19 May 2022, Chair panel, Mobility of Capital – Reshaping Group Debt within Europe, IFA Second European Region Conference, Milan;
- 7 June 2022, The question of compatibility of ATAD3 proposal with EU law – CJEU Case Law in Tax Avoidance cases, IFA Poland, Warsaw;
- 6 October 2022, Chair panel, International individual taxation – issues under tax treaties and beyond; Conference International Tax challenges raised by mobility of individuals/work force as a result of digitalization, International Tax Law Research Network, Belgrade, Serbia;
- 14-15 September 2022, Chair seminar: Misbruikconcepten, 52 Fiscale conference – NOB-Belastingdienst;
- 4 November 2022, Organizer, and chair Conference: Pressing Issues in EU Tax law, UvA, Amsterdam;
- 9 December 2022, Panel chair ACTP conference: An EU Arm’s Length Principle? The interplay between transfer pricing and EU law, UvA, Amsterdam;
- 9 December 2022, Speaker ACTP conference, Non-ALP and abuse of law: The same or different for interest-limitation rules? During conference: An EU Arm’s Length Principle? The interplay between transfer pricing and EU law, UvA, Amsterdam;

Prof. dr. S. van Weeghel

- 31 January – Moderator, IBFD Doctoral meeting for researchers in international tax law, virtual;
- 21 April – Speaker, European Commission’s legislative proposal for a Council Directive “Draft Directive” or “Draft ATAD 3”, Institutional Investor Legal Forum Spring Roundtable, London;



- 7 June – Speaker, Impact of ATAD 3 proposal on Tax Treaties, IFA Poland International Conference, Warsaw;
- 5 September – Moderator, Current Issues in Tax Treaty Interpretation, IBFD Dialogues at IFA Berlin 2022;
- 19 September – Keynote speaker on Topic 2: Information, Technology and Capacity Building, 3rd Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF), Virtual;
- 28 & 29 November – Speaker Day One, Maisto seminar: Dispute resolutions under tax treaties and beyond, Milan;

Mr. C. Wisman

- C. Wisman, 'Afbakening 'rechtsmisbruik' en (inter)nationale maatregelen', module in EFS Post-Master, juni 2022.

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