ANNUAL REPORT 2014
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General information on the 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 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.
The ACTL is one of the founders of the Group for Research on European and International Taxation (GREIT) (www.greit-tax.eu) 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 collaborated closely with the International Bureau of Fiscal Documentation (IBFD; www.ibfd.com) (Amsterdam) in order to set up the one year ‘Advanced Master (LL.M) in International Tax Law: Principles, Policy and Practice’. This LL.M. is to start in September 2015. Outside the EU, the ACTL co-operates with universities and tax institutes from 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).
3. ACTL Research Programme: Tax Sovereignty versus Globalisation

3.1. Background and objective

Globalisation of world trade is characterised by progressive liberalization and regulation of trade between States and by formation and expansion of multilateral trade cooperation bodies, such as the World Trade Organization (WTO), the Organisation for Economic Cooperation and Development (OECD), the European Community, NAFTA and Ecosur. Taxation, which still is a largely national sovereignty, particularly in direct taxes, may conflict with these organisations’ objects, especially as regards free movement of goods, services, persons and capital. The free movement rights enshrined in the treaties founding these organizations and the standards set by them in hard law (e.g. EU-directives) and soft law (e.g. recommendations), have their impact on national taxation. This also applies to bilateral tax treaties concluded between States. Although bilateral tax treaties can also be considered an expression of tax sovereignty, at the same time they limit the tax jurisdiction of the contracting States. European law especially limits the (tax) sovereignty of Member States.

Globalisation and free movement rights have as consequence that goods, services, persons and capital can move faster and to more destinations. On the one hand, this gives rise to the prospect of taxpayers trying to relocate their tax bases to jurisdictions with lower taxation, or to have them ‘disappear’ by international mismatches. States take all kinds of measures to protect their tax base. On the other hand, relocation of the taxpayer leads to ‘tax competition’ arising between States. Member States endeavour to make various aspects as attractive as possible (special regimes, low rates, advance certainty about tax position, etc.).

The aim of this research project is twofold: (i) to establish the limits on national tax sovereignty and tax jurisdiction set by international and supranational law, and (ii) to assess whether these limits should be narrowed or broadened on the basis of criteria such as level playing field, interjurisdictional equity, free movement of persons and capital, budgetary stability, tax base integrity and fair interstate policy competition. The emphasis in the research program lies on European law in light of its major influence on national and bilateral tax law in the EU. In this respect, a distinction is drawn between the impact of the EU Treaty freedoms (theme 2) and the impact of the various harmonisation measures in the area of tax law within the EU (theme 3).

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 this 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 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 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 the following questions:
   - Does the Court of Justice assume competence in tax matters not covered by the attribution system of the EU Treaty?
   - What balance does the EU Court of Justice 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 (dissociations) in between disparities on the one hand and discriminations and restrictions on the other?
   - Does the Court of Justice leave sufficient room for the curbing of international tax avoidance? (tax base integrity)
   - What function and scope do the justifications for tax impediments have which the ECJ in abstracto allows, such as especially the fiscal territoriality principle, the concept of fiscal coherence, and the necessity of a balanced allocation of taxing powers?

Research theme 3: Influence of EU directives on tax sovereignty
Disparities between national tax laws are an impediment to the common market. These impediments may be removed by positive integration. This has been done in the area of indirect taxation (e.g. VAT). There are, however, only few harmonisation measures in the field of direct taxation. Research theme 3 will explore the correct scope and interpretation of the various EU directives in the area of direct and indirect tax law, including the interpretation of the 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 uniforming of detailed areas of national taxation, such as Cross border loss relief facilities, treatment of real estate, Home State taxation, Common Consolidated Corporate Base taxation, EU profits tax, dividend tax, etc.

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. Organisation

4.1. General
The director of the ACTL is Prof. Dr Dennis Weber. Sanderijn Mulders is the management-assistant. Alexia Kardachaki and Evgenia Shamanova strengthened the ACTL in 2014 as a researcher.

Astrid Cornelisse, management assistant, left the ACTL in September 2014.

4.2. Prof. Dr Jan van de Streek
Dr J.L. van de Streek (1976) has been appointed professor of Corporate Group Taxation, with a focus on reorganisations, at the University of Amsterdam’s (UvA) Faculty of Law, effective 1 December 2014.

Jan van de Streek conducts research on the problems surrounding taxation of groups of companies. Though in principle corporate income tax systems are based on the tax liability of individual companies (separate accounting), many systems contain various provisions that are specially made for corporate groups. The taxation of groups of companies also involves specific components of European law, international law and business law. Developments regarding the establishment of a Common Consolidated Corporate Tax Base (CCCTB) in Europe are an ongoing focus of his research in this area. Van de Streek has been a member of the UvA’s Tax Law Department since 2003. He obtained his PhD in 2008 under the supervision of Prof. P.J. Wattel for research into tax aspects of the national and cross border conversion of legal entities. In the 2013 Lecturer of the Year award, he received an honourable mention from the Student Council and the ASVA Student Union, and in the 2014 edition he made it into the top 5 best lecturers at the Faculty of Law. Van de Streek is the author of more than 100 publications, one of the editors and authors of the taxation course book Cursus Belastingrecht (corporate taxation section) and the author of the Cases Corporate Income Tax (Casuïstiek Vennootschapsbelasting), a textbook that brings together corporate taxation theory and practice. Alongside his chair at the UvA, Van de Streek is also active at the research centre of Loyens & Loeff NV and is a member of the bills committee of the Dutch Association of Tax Advisers (NOB).

4.3. ACTL Advisory board
On the 1th of January 2014 the ACTL advisory board was established. The ACTL advisory board 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 (CUGE), vice-dean, School of Taxation (CUGE);
- 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;
- 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.
### 4.4. Table ACTL Fte

Research staff 'Tax Sovereignty versus Globalisation'

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<th>Name and present title</th>
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<td><strong>Professors (8)</strong></td>
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<tr>
<td>Prof. Dr R.C. Cornelisse</td>
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<td>Prof. Dr O.C.R. Marres</td>
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<td>Prof. Dr J.L. van de Streek</td>
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<tr>
<td>Prof. Dr B.J.M. Terra</td>
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<tr>
<td>Prof. Dr H. Vermeulen</td>
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</tr>
<tr>
<td>Prof. Dr P.J. Wattel</td>
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<td>Prof. Dr D.M. Weber</td>
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<td>Prof. Dr S. van Weeghel</td>
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<td><strong>Assistant professors (7)</strong></td>
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<td>Dr M. van Dun</td>
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<tr>
<td>mr. I.M. de Groot</td>
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<tr>
<td>mr. A.L. Mertens</td>
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<td>mr. Dr S.J. Mol-Verver</td>
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<tr>
<td>mr. drs. W.A.P. Nieuwenhuizen</td>
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<tr>
<td>Dr E. Poelmann</td>
<td>0.16</td>
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<tr>
<td>Dr J. Wheeler</td>
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<td><strong>Researchers (13)</strong></td>
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<tr>
<td>Shu Chien Chen</td>
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<tr>
<td>Tjebbe Gerverdick</td>
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<tr>
<td>Paul Hondius</td>
<td>0.00</td>
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<tr>
<td>Alexia Kardachaki</td>
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<tr>
<td>Marieke Koerts</td>
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<td>Martijn Nouwen</td>
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<tr>
<td>Aad Rozendal</td>
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<tr>
<td>Bruno da Silva</td>
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<tr>
<td>Thidaporn Sirithaporn</td>
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<td>Evgenia Shamanova</td>
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<td>Clark Warren</td>
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<td>Maarten de Wilde</td>
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<tr>
<td>Ciska Wisman</td>
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<td><strong>Total research staff (28)</strong></td>
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</table>
4.5. ACTL Staff overview (including other employers)

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

Management-assistants ACTL S. (Sanderijn) Mulders

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 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 Netherlands Supreme Court

Prof. Dr S. (Stef) van Weeghel
- Professor International Tax Law
- PricewaterhouseCoopers

Assistant professors
Dr M. (Michel) van Dun
- Assistant professor International Tax Law
- Judge at the Court of Appeals of 's-Hertogenbosch

Mr. I. (Isabella) M. de Groot
- Assistant professor Income Taxation and Corporate Taxation
- Tax Knowledge Center KPMG 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

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

PhD-researchers
- S. C. (Shu Chien) Chen
- T. (Tjebbe) Gerverdinck
- P. (Paul) Hondius
- A. (Alexia) Kardachaki
- M. (Maricke) Koerts
- M. (Martijn) F. Nouwen
- B. (Bruno) F.A. da Silva
- E. (Evgenia) Shamanova
- T. (Thiaporn) Sirithaporn
- C. (Clark) Warren

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

R.P.C. Cornelisse
- Member of editorial board of Fiscaal Tijdschrift FED (Kluwer)
- Tax advisor at Loyens & Loeff

M. van Dun
- Tax lawyer at PricewaterhouseCoopers

De Groot
- Tax Knowledge Center van KPMG Meijburg & Co

O. Marres
- Editorial board Nederlands Tijdschrift Fiscaal Recht

- Editorial board Nederlandse Documentatie voor Fiscaal Recht
- Ph.D Research supervisor
- Reinout de Boer: Misbruik van Europees recht en misbruik van nationaal recht in Europeesrechtelijk perspectief (Abuse of EU law and abuse of domestic law in EU perspective)
- Tax lawyer KPMG Meijburg & Co
- Deputy judge at the Court of Appeals of the Hague

A.L. Mertens
- Chair committee ‘Loonsomheffing’ Vereniging voor Belastingwetenschap

S. Mol-Verver
- Lecturer at the Law Firm School (Beroepsonderwijs voor de advocatuur)
- 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
- Editor Tijdschrift voor formeel belastingrecht, Sdu
- Editor in chief, Almanak formeel belastingrecht, Reed Business - Amsterdam
- Editor in chief, Jurisprudentie formeel belastingrecht 2012/2013, Den Haag: Boom fiscale uitgevers 2012
- Member ondervijzadvisraad Hva/opleiding FRE

A. Rozendal
- Assistant professor Corporate Taxation and International Tax Law
- Head of Tax Technical Office RSM Niehe Lancée Kooij
- Editor Fiscal notes for the notary public (Fiscale Berichten voor het Notariaat)
- Member of the Committee for Tax Science
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
- Ph.D Research supervisor, Marieke Koerts: Transfer of seat, Shuchien Chen: Anti-abuse and CCCTB

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/VU Vienna

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
- Lecturer at the International Tax Center of Leiden (adv. LL.M 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 Dutch branch of the International Fiscal Association
- Chairman of the Board of Trustees International Bureau for Fiscal Documentation
- Lecturer at the International Tax Center in Leiden (Adv. LL.M. Program on International Taxation)

J. Wheeler
- Senior principal research associate, IBFD
- Member of editorial board, “Global Tax Treaty Commentary”, database published by IBFD
- Member of STEP (Society of Estate and Trust Practitioners)

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

C. Wisman
- PhD student / lecturer, Radboud University Nijmegen
- Tax adviser, PwC Rotterdam
5. Funding

Most of the research in this programme is funded from the first flow of funds (government funds). In addition, ACTL conferences are usually sponsored due to which these remain cost-neutral. As from 2010, the ACTL organised a Winter course on European Tax Law and one on International Tax Law in order, amongst others, to be less dependent on government funds or sponsors.
6. Location and Internet Address

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

The ACTL internet page is www.actl.uva.nl. This page is updated regularly. Publications of ACTL members are announced 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 2014, the group had over 1850 members.
7. ACTL activities in 2014

7.1. ACTL Conferences in 2014

In 2014, the ACTL organised eight conferences in Amsterdam and in other parts of the world: i) Conference ‘Issues and Challenges Concerning the Introduction of a Financial Transaction Tax in the European Union’ (Madrid); ii) ‘Conference Relevant International Tax Law Developments for Latin America’ (Bogota); iii) ‘UvA-IBFD Conference: Duets on International Taxation - Focus on Non-discrimination in tax treaties (Amsterdam)’; iv) Conference ‘Recent developments in EU Tax Law relevant for non-EU Countries’ (Mumbai); v) Conference ‘Modernising Vennootschapsbelastingplicht Overheidsbedrijven’ (Amsterdam); vi) ‘ACTL-Conference on Tax Aspects of Real Estate Investment Trusts’ (Amsterdam); vii) ‘ACTL Conference ‘Regional Integration of Different National Tax Systems: The EU Experiences and its Lessons for ASEAN’ (Kuala Lumpur) and viii) Conference ‘Quo Vadis belastingdienst - belastingplichtige?’ (Amsterdam).

‘Issues and Challenges Concerning the Introduction of a Financial Transaction Tax in the European Union’ (Madrid)


This FTT Conference comes as the presentation of the first findings of a collaborative multidisciplinary research group on Financial Transaction Taxes. Speakers included among others:

- Miguel Ángel Martínez Lago (Complutense University Madrid)
- Daniel Déak (Corvinus University Budapest)
- Danuse Nerudová (Mendel University Brno)
- Giorgia Maffini (Oxford University)
- Pasquale Pistone (IBFD, WU Vienna & Salerno University)
- Félix Ruiz (Merrill Lynch)
- Frans Vanistendael (KU Leuven)
- Hein Vermeulen (ACTL University of Amsterdam/PwC)

“Conference Relevant International Tax Law Developments for Latin America” (Bogota)

On 22 and 23 May 2014 the 1st Latin-American Conference on International Tax Law has been organised in Bogota (Colombia). This conference is part of a co-operation between Andes, Javeriana, Externado & Rosario Universities, ICDT, IFA and the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam.

Speakers and moderators included:

- Steven Shay (Professor at Harvard University, USA)
- Dennis Weber (Professor at the Amsterdam Centre for Tax Law, the Netherlands)
- Juan Carlos Pérez Peña (Director of the International Treaties Department of the Ministry of Finance and Public Credit of Mexico)
- William Byrnes (Professor at Thomas Jefferson School of Law, USA)
- José Alejandro Mejía Giraldo (Adviser of the Director of the Tax Administration of Colombia, DIAN - Colombia)
- Hein Vermeulen (Professor at the Amsterdam Centre for Tax Law, the Netherlands)
- Willard Taylor (Professor at NYU, USA)
- Bruno da Silva (Professor at the Amsterdam Centre for Tax Law, the Netherlands)
- Juan David Barbosa Mariño (Senior associate at Posse Herrera Ruiz)
- Flávio Rubinstein (Professor at the Foundation Getúlio Vargas- Law School, Brazil)
- Bristar Minxing Cao (Professor at China’s Central University of Finance and Economics)
- Jimmy Cruz Camacho (Director of the Transfer Pricing and Tax University, Mexico)
- Pedro Sarmiento Pérez (Lead Partner at Deloitte)
- André Parra Ramirez (Lead Partner at EY)
- Jeroen Janssen (Senior Partner at Loyens & Loeff, Amsterdam, the Netherlands)
- Catalina Hoyos (VP of the ICDT)
- Gustavo Silva (Partner at Insignares & Silva)
- Claudia Vargas (Associate at Godoy & Hoyos)
- Benjamin Cubides (Partner at Cuval Abogados)
- Mauricio Marín Elizalde (Professor at the Universidad Externado de Colombia)
- Diego Quiñones Cruz (Partner at Quiñones Cruz Abogados)
Luis Enrique Téllez Peñarete (VP of the Taxes and Financial Control department - Citibank - Colombia)
- Dennis Weber (Professor at the Amsterdam Centre for Tax Law, the Netherlands)
- Eleonora Lozano Rodríguez (Professor at Universidad de los Andes)
- Andrés Parra Ramírez (Lead Partner at EY)
- Julián Moreno (Partner at Deloitte)
- Roberto Insignares (Professor at the Externado University of Colombia)
- IBFD Conference: Duets on International Taxation - Focus on Non-discrimination in tax treaties (Amsterdam)

‘UvA-IBFD Conference: Duets on International Taxation - Focus on Non-discrimination in tax treaties’ (Amsterdam)
On 16 September 2014, the IBFD in co-operation with the University of Amsterdam (UvA) organized a conference on non-discrimination in tax treaties. The event was chaired by IBFD’s Academic Chairman, Prof. dr Pasquale Pistone and by the Director of the ACTL-UvA, Prof. dr Dennis Weber.

Speakers and moderators included:
- Prof dr Dennis Weber (ACTL)
- Prof dr Stef van Weeghel (ACTL/UvA)
- Prof. dr Pasquale Pistone (IBFD/Univ. Salerno)
- Prof. dr Frans Vanistendael (KU Leuven)
- Catalina Hoyos (Rosario University)
- Prof dr Werner Haslehner (University of Luxembourg)
- Dr. Philip Baker (Gray’s Inn)
- Prof. Richard Vann (University of Sydney)
- Prof. dr Otto Marres (ACTL/UvA)
- Prof. dr Danil V. Vinnitskiy (Ural State Law University)
- Bruno da Silva (ACTL/UvA)
- Dr. Joanna Wheeler (IBFD/ACTL/UvA)
- Dr. Kasper Dziurdz (WU)
- Prof. dr Yariv Brauner (University of Florida/IBFD)
- Prof.dr Peter Wattel (ACTL/UvA)
- Prof. Dr Frances Vanistendael (KU Leuven)
- Dr. Robert Attard (University of Malta)
- Prof. Guglielmo Maisto (Univ. Catalica Sacro Cuore/ Maisto & Associati)

‘Recent developments in EU Tax Law relevant for non-EU Countries’ (Mumbai)

On 14 October 2014, the EU Tax Law Group in co-operation with the Amsterdam Centre for Tax Law have organised this seminar. The EU Tax Law Group is a network of independent EU tax lawyers specialised in EU tax law.

List of speakers included:
- Diogo Ortigao Ramos - Cuatrecasas Gonçalves Pereira
- Prof. Caroline Docclo - Loyens & Loeff
- Eric Ginter - HOCHE Advocats
- Andres Sanchez - Cuatrecasas Gonçalves Pereira
- Birgit Stürzlzinger - LeitnerLeitner
- Dr. Mario Tenore - Maisto e Associati

‘Modernisering Vennootschapsbelastingplicht Overheidsbedrijven’ (Amsterdam)
On 23 October 2014, the ACTL organised a symposium about the law proposal regarding modernisation of tax obligation for public companies. Speakers coming from the tax consultancy sector and speakers with both scientific as well as public backgrounds.

The chairman was Prof. Dr J.L. van de Streek (ACTL) and the list of speakers included:
- Prof. Dr T.M. Berkhout (Universiteit Nyenrode)
- Drs. H.J. Bresser (Radboud Universiteit)
- Drs. M.H.J. Buur (Loyens & Loeff/ Universiteit Leiden)
- Mr. M.J.J.M. Essers (Loyens & Loeff)
- Prof. Dr E.J.W. Heithuis (Universiteit van Amsterdam, Open Universiteit en BDO Accountants & Belastingadviseurs)
- Prof. Dr R.H.C. Luja (Universiteit Maastricht)
- Drs. R. Verkuijlen (Vereniging Nederlandse Gemeenten)
‘ACTL-Conference on Tax Aspects of Real Estate Investment Trusts’ (Amsterdam)
On 14 November 2014 the ACTL organized the Conference ‘The Tax Aspects of Real Estate Investment Trusts (REITs)’ at the Tinbergen Institute in Amsterdam. Prof. Willard Taylor (NYU) and Prof. Hein Vermeulen (ACTL) chaired this Conference. Specialists from practice, government and academia discussed the operation of REITs in a global environment from three perspectives. First, from the perspective of the REIT that invests cross-border in real estate or real estate companies. Second, from the perspective of an investor in the REIT, whether foreign or domestic. Third, from the viewpoint of the tax authorities.

Speakers and moderators included:
- Prof. José Almudi Cid (Complutense University Madrid)
- Frederik Boulogne (Free University Amsterdam)
- Jeroen H. Elink Schuurman MRE (PwC/INREV)
- Paul Hondius (OECD/ACTL)
- Prof. Arnaud de Graaf (Rotterdam University/Dutch Ministry of Finance)
- Richard van der Linden (Prologis/INREV)
- Prof. Raymond Luja (Maastricht University)
- Luis Nouel (IBFD)
- Fraser Hughes (EPRA)
- Prof. Willard Taylor (NYU)
- Prof. Hein Vermeulen (ACTL)
- Prof. Peter Wattel (ACTL/Dutch Supreme Court)
- Prof. Dennis Weber (ACTL)
- Prof. Stef van Weeghel (ACTL)
- Ronald Wijs (Loyens & Loeff/EPRA/INREV)

‘ACTL Conference Regional Integration of Different National Tax Systems: The EU Experiences and its Lessons for ASEAN’ (Kuala Lumpur)
On 15 December 2014 the Inland Revenue Board of Malaysia and the Amsterdam Centre for Tax Law (ACTL) have organised a conference on Regional Integration of Different National Tax Systems “The EU Experiences and its Lessons for ASEAN” in Kuala Lumpur, Malaysia.

The list of chairs and panelist included:
- Adzhar Sulaiman (Director, Malaysian Tax Academy, Inland Revenue Board of Malaysia)
- Prof. Dr Dennis Weber (Director, ACTL; Loyens & Loeff)
- Dr. Supachai Panitchapakdi (Former Director-General, WTO; Former Secretary-General, UNCTAD)
- Edwin Vanderbruggen (Partner, VDB Loi)
- Prof. Dr Walter de Wit (Partner, Ernst & Young)
- Marianne Wong Mee Wan (Senior Assistant Director of Custom, Royal Malaysian Custom)
- Assoc. Prof. Edmund Sim (Adjunct Associate Professor, National University of Singapore; Partner, Appletonluff)
- Prof. Dr Joachim Englisch (Professor, Munster University)
- Prof.Dr. Veerinderjeet Singh (Chairman, Taxand Malaysia; Adjunct Professor, Monash University)
- Prof.Kitipong Urapeepatanapong (Partner, Baker & McKenzie; Adjunct Professor, Chulalongkorn University)
- Dr. Jan van de Streek (Assistance Professor, ACTL; Loyens & Loeff)
- Prof.Piphob Veraphong (Partner, Law Alliance; Adjunct Professor, Chulalongkorn University)
- Adrianto Dwi Nugroho (Universitas Gadjah Mada)
On 19 December the ACTL has organised the afternoon conference ‘Quo Vadis belastingdienst - belastingplichtige?’ (Quo vadis tax service - taxpayer?). A symposium about breakpoints, opportunities and communication in the relationship between taxman and taxpayer.

- The chairwoman was Dr Suzanne Mol-Verver (ACTL)
- The list of speakers included:
  - Prof. mr. G.J.M.E. de Bont (Erasmus universiteit en advocaat)
  - Mr. Dr R.J. Koopman (Hoge Raad der Nederlanden)
  - Mr. Dr M.E. Oenema (Ministerie van Financiën/EUR)
  - Dr. E. Poelmann (Belastingdienst, Universiteit van Amsterdam/ACTL)

**7.2. PHD defence in 2014**

On 24 September 2014, ACTL member Aad Rozendal successfully defended his PhD thesis entitled ‘Het begrip “belang” in de Nederlandse belastingwetgeving’ at the University of Tilburg. The promotion committee consisted of promotors Prof. J.A.G. van der Geld and Prof. I.J.F.A. van Vijfeijken. Other members Prof. P.G.H. Albert, Prof. J.N. Bouwman, Prof. J.N. Bouwman, Prof. S.A. Stevens and Prof. H. Vermeulen.

**7.3. GREIT 2014 Conference: International Tax Law and New Challenges by Constitutional and Legal Pluralism**

The ACTL is one of the founders of The Group for Research on European and International Taxation (GREIT). On 18 and 19 September 2014 the 9th GREIT Annual Conference was held in Münster, Germany. The topic of the conference has been International Tax Law and New Challenges by Constitutional and Legal Pluralism, organised and hosted by the Department of Tax Law, University of Münster.

The list of speakers and chairs included:
- Joachim Englisch
- Suzanne Kingston
- Raingeard de la Blétière
- Philip Baker
- Niels Bammens
- Cécile Brokelind
- Anzhela Yevgenyeva
- Frans Vanistendael
- Pasquale Pistone
- Ana Paula Dourado
- Guglielmo Maisto
- Dennis Weber
- Richard Lyal
- Peter Wattel

**7.4. ACTL 2014 Winter courses**

In January 2014, the ACTL organized a new edition of the Winter course on European Direct tax law, The list of speakers included:
- Harm van den Broek (Radbout Universiteit Nijmegen / Deloitte)
- Willibrord Egelie (Dutch Tax Administration)
- Gijs Fibbe (Erasmus University/PwC)
- Joachim Englich (University of Munster)
- Marieke Koerts (ACTL/KPMG Meijburg)
- Raymond Luja (Maastricht University)
- Pasquale Pistone (IBFD)
- Martien Pelinck (ACTL/Loyens & Loeff)
- Bruno da Silva (ACTL/Loyens & Loeff)
- Jan van de Streek (ACTL/Ernst & Young)
- Rita Szudoczky (ACTL/Loyens & Loeff)
- Mario Tenere (Maisto e Associati)
- Peter Wattel (ACTL/Dutch Supreme Court)
- Dennis Weber (ACTL/Loyens & Loeff)
- Simon Whitehead (Hage Aaronson Ltd)
- Bert Zuidendorp (European Commission, TAXUD, Direct Tax policy & Cooperation)
- Also in January 2014, 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)
- Mary Bennett (Baker & Mckenzie; Washington)
- Luc de Broe (K.U. Leuven/Laga)
- Renata Fontana (OECD)
- Wilbert Kannekers (KPMG Meijburg)
- Otto Marres (ACTL/KPMG Meijburg)
- Hans Pijl (Deloitte)
- Marlies de Ruiiter (Head of the OECD’s Tax Treaty, Transfer Pricing and Financial Transactions Division)
- Antonio Russo (Baker & Mckenzie)
- Alexander Rust (University of Luxembourg)
- Bruno da Silva (ACTL/Loyens & Loeff)
- Rogier Sterk (Loyens & Loeff)
- Rita Szudoczky (ACTL/Loyens & Loeff)
- Hein Vermeulen (ACTL/PwC)
- Peter Wattel (ACTL/Dutch Supreme Court)
- Stef van Weeghel (ACTL/PwC)
- Joanna Wheeler (IBDF)
7.5. Key publications in 2014

- Hein Vermeulen (editor), The tax treatment of collective investment vehicles and real estate investment trusts. Amsterdam: IBFD, 258 pp
- Joanna Wheeler, Time in Tax Treaties, chapter in “Global Tax Treaty Commentary”, database published by IBFD
- P.J. Wattel, Relevance of (Deviations from) the OECD Model Tax Convention and Commentary in ECJ Income Tax Case Law, in: Guglielmo Maïsto (series editor), Departures from the OECD Model and Commentaries; Reservations, observations and positions in EU law and tax treaties; EU and International Tax Law Series Vol. 11, IBFD Amsterdam, 2014, p. 97-110

Professor Dennis Weber gives a present to the Deputy Finance Minister of Malaysia Mr. Datuk Chua Tee Yong.
8. Research Output

8.1. Academic publications

De Groot
- Wijziging vrijstellingsmethode Moeder-dochterrichtlijn: verrekeningsmethode vergeten?, WFR 2014/1032
- Conflicterende jurisprudentie van het Hof van Justitie inzake neutralisatie, Wfr 2014/274
- Weigering Poolse vrijstelling dividendbelasting gerechtvaardigd (beschouwing naar aanleiding van de conclusie van A-G in Mengozzi inzake HvJ EG nr. C-190/12), FED 2014/7
- Member States must apply most favoured nation treatment under EU law, 2014 (42) Intertax, Issue 6/7
- Voorstel tot wijziging Moeder-dochterrichtlijn in verband met hybride leningen, NTFR-A 2014/9

O. Marres

S. Mol-Verver

E. Poelmann
- Art. 1 Eerste Protocol EVRM. Tijdschrift voor Formeel Belastingrecht, 2014/1, p. 15
- Enige fiscale raakpunten van het Handvest van de grondrechten van de Europese Unie. Weekblad voor Fiscaal Recht, 2014/7034, 150-157
- Drie Awb-versnellingsinstrumenten getoetst. Fiscaal Tijdschrift FED, 2014/61

A. Rozendal

Boeken
- Het begrip ‘belang’ in de Nederlandse belastingwetgeving (dissertatie)

Artikelen
- Het begrip ‘belang’ in de Nederlandse belastingwetgeving. NTFR-B 2014/35
- Bedrijfsovolging en vastgoed, WFR 2014/1215 (met O.P.M. Adriaansens)

J. van de Streek
- J.L. van de Streek, Fiscale firmaproblematiek in beweging, Weekblad 2014/7067, blz. 1237-1244

H. Vermeulen

Books
- The tax treatment of collective investment vehicles and real estate investment trusts. Amsterdam: IBFD, 258 pp

Articles
- De fiscale beleggingsinstelling. Tijdschrift Fiscaal Ondernemingsrecht 2014/135.1, pp. 245-266
- Een FGR is (g)een maatschap!? NTFR artikelen, 2014 (16), pp. 1-4. [with G. Verwilst]
Articles
- Het karakter van geldverstrekkingen: het at arm’s length-beginsel en fiscale kwalificatie in de visie van de Hoge Raad. Weekblad voor fiscaal recht, 2014/143 (7047), pp. 597-605 [with C. Maas]
- Stroomlijning besluiten overdrachtsbelasting gewenst voor vastgoedbeleggingsfondsen. Nederlands Tijdschrift voor fiscaal recht, 2014 (28), pp. 1-3

P. Wattel
- Relevance of (Deviations from) the OECD Model Tax Convention and Commentary in ECI Income Tax Case Law, in: Guglielmo Maïsto (series editor), Departures from the OECD Model and Commentaries; Reservations, observations and positions in EU law and tax treaties; EU and International Tax Law Series Vol. 11, IBFD Amsterdam, 2014, p. 97-110

D. Weber

Books

J. Wheeler
- Time in Tax Treaties, chapter in “Global Tax Treaty Commentary”, database published by IBFD

8.2. Professional publications

R. Cornelisse

Annotaties
- Hoge Raad, 13 dec 2013, nr. 12/02977 BNB 2014/25
- Hoge Raad, 21 maart 2014, nr. 12/02793 FED 2014/36
- Hoge Raad, 23 mei 2015, nr. 12/05645 BNB 2014/171
- Hoge Raad, 23 mei 2015, nr. 12/04575 BNB 2014/172
- Hoge Raad, 23 mei 2015, nr. 13/00215 BNB 2014/173
- Hoge Raad, 23 mei 2015, nr. 13/00280 BNB 2014/174
- Hoge Raad, 23 mei 2015, nr. 13/01647 BNB 2014/175
- Hoge Raad, 23 mei 2015, nr. 13/01702 BNB 2014/176
- Hoge Raad, 23 mei 2015, nr. 13/02154 BNB 2014/177
- Hoge Raad, 23 mei 2015, nr. 13/02325 BNB 2014/178

Articles
- Starters en de gebruikelijkloonregeling NTFR 2014/524

I. de Groot
- Aantekening bij V-N 2014/8.18, Nadere uitleg over standpunt regering inzake aanpassing EU-/moeder-dochterrichtlijn
- Aantekening bij V-N 2014/8.18, Staatssecretaris wacht mogelijke aanpassingen wijziging EU/moederdorichtlijn af
- Aantekening bij V-N 2014/26.23, Hof van Justitie EU verwerpt beroep Verenigd Koninkrijk om besluit voor nauwere samenwerking FTT nietig te verklaren
- Aantekening bij V-N 2014/52.22: Onmogelijkheid tot verrekenen buitenlandse VPB in Duitsland niet in strijd met EU-recht
- Column in V-N 2014/24.0, Ook de Hoge Raad is niet in staat tot het doen van een spagaat
O. Marres

**Articles**

- Over bodemloze putten, *NTFR* 2014/2126
- CFC-regels, trusts en verkeersvrijheden, *NTFR*-B 2014/42

**Annotations**

- HR 25 oktober 2013, nr. 12/02584, BNB 2014/8
- HR 29 november 2013, nr. 12/05498, FED 2014/8
- HR 7 februari 2014, 12/03540, BNB 2014/170
- HvJ 5 juni 2014, C-24/12, gevoegde zaken X en TBG, BNB 2014/187

T. Mertens

**Books**

- *Het beginsel van de minste pijn; een inleiding tot de loonheffingen Ars Aequi Libri, 8e druk* 2014; ISBN 9789069169507

**Articles**

- Knutselen aan een lelijk eendje maakt nog niet een mooie zwaan (i.s.m. Dr. F.M.Werger), *WFR* 2014/1067
- Omdat het kan; 80 jaar loonbelasting, *NTFR* 2014-2744

**Annotations**

- HR 20 juni 2014, ECLI:NL:HR:2014:1459, BNB 2014/218c* Betaling aan inwoner van een land waarmee geen belastingverdrag is gesloten voor het nalaten van werkzaamheden na beëindiging van de dienstbetrekking (non-concurrentiebeding) is belastbaar loon
- HR 15 november 2013, ECLI:NL:HR:2013:1127, BNB 2014/51* Vandarts beschikt over specifieke deskundigheid die op de Nederlandse arbeidsmarkt schaars aanwezig is. 30%-regeling is van toepassing

S. Mol-Verver

**Books**

- *De fiscale behandeling van de zzp’er: een zoektocht naar alternatieven, NTFR 2014-2867*

E. Poelmann

**Books**

- Algemene beginselen van behoorlijk bestuur en beginselen van behoorlijke wetgeving. In E.C.G. Okhuizen (Ed.), *Hoofdzaken formeel belastingrecht* - 2e dr (Boom fiscale studieboeken) (pp. 153-180). Den Haag: Boom Juridische uitgevers
- K. Bozia, E. Poelmann & E.E. Schotte (Eds.), *Casuïstiek formaal belastingrecht. - 2e dr (Boom fiscale casuïstiek)*. Den Haag: Boom juridische uitgevers

**Articles**

- Formeel belastingrecht. Samen met Bozia in O.C.R. Marres (Ed.), *Hoofdzaken belastingrecht. - 16e dr* (Boom fiscale studieboeken). Den Haag: Boom Juridische uitgevers
- Behoorlijk bestuur versus Handvest in het fiscale toezicht? *Tijdschrift voor Formeel Belastingrecht*, 2014/7, 2-3
- Enkele opmerkingen over fraus legis, pleitbaar standpunt en boete. *Fiscaal praktijkblad, 2014-18, 13-16
Annotaties
  ECLI:EU:C:2013:834
  ECLI:EU:C:2014:2041
- HR 6 juni 2014, FED 2014-17/18, 68, nr. 13/04138,
  ECLI:NL:HR:2014:1313
- HR 23 mei 2014, FED 2014-15, 62, nr. 12/01827,
  ECLI:NL:HR:2014:1182
- HR 6 december 2013, FED 2014-4, 17, nr. 13/01951,
  ECLI:NL:HR:2013:1441
- HR 25 oktober 2013, FED 2014-3, 12, nr. 13/00734,
  ECLI:NL:HR:2013:969

A. Rozendal
Articles
- Het Datacenter-arrest, FBN 2014/54
- Bestrijding van handel in herinvesteringsreserve-
  lichamen, FBN 2014/48
- Vastgoed-bv's en bedrijfssopvolging bij schenking
  en vererving, Vastgoed Fiscaal & Civiel 2014/5.3
- Vastgoed-bv's en de BOF; wel of niet?, Vakblad
  Estate Planning (met O.P.M. Adriaansens)
- Het ene belang is het andere niet, FBN 2014/2

Annotaties
- Hof Arnhem-Leeuwarden 25 juni 2013, nr. 12/00184,
  NTFR 2014/528
- Hof Arnhem-Leeuwarden 29 november 2013,
  nr. 13/00067, NTFR 2014/589
- Hof Arnhem-Leeuwarden 8 januari 2014,
  nr. 13/00519, NTFR 2014/874
- Hof Den Bosch 23 januari 2014, nr. 12/00656,
  NTFR 2014/1298
- Hof Amsterdam 6 februari 2014, nr. 12/00024 t/m
  12/00026, NTFR 2014/1523
- Conclusie A-G Wattel 6 mei 2014, nr. 13/05448,
  NTFR 2014/1548
- Hof Arnhem-Leeuwarden 1 juli 2014, nr. 13/00935,
  NTFR 2014/2034
- Rechtbank Gelderland 10 juli 2014, nr. 13/02563,
  NTFR 2014/2034
- Hof Den Bosch 3 oktober 2014, nr. 12/00736, NTFR
  2014/2875
- Rechtbank Gelderland 18 november 2014,
  nr. 13/05850, NTFR 2014/2888
- Rechtbank Den Haag 15 juli 2014, nrs. 13/10299 en
  14/4461, NTFR 2014/2901
- HR 6 december 2013, nr. 12/05060, FED 2014/9
- HR 6 december 2013, nr. 12/05062, FED 2014/10
- HR 10 januari 2014, nr. 13/00266, FED 2014/2

Books
- Nederlandse Documentatie Fiscaal Recht (NDFR),
  fiscale encyclopedie, onderdeel Vennootschaps-
  belasting, commentaar art. 28c en art. 34b

B. da Silva
- “Former Portuguese Thin Cap Rules Determined
  To Violate European Law”, Fed Press 2014
- “Base Erosion, Profit Shifting and Aggressive Tax
  Planning: an overview of Global and European
  initiatives and developments” (co-author), Fed
  Press 2014
- SCA Group Holding: Dutch fiscal unity regime,
  Restriction of the freedom of establishment.
  Advocate General, H&I 2014.5
- SCA Group Holding: Dutch fiscal unity regime
  contravenes the freedom of establishment under
  EU Law and the capital ownership provision in tax
  treaties., H&I 2014.10

J. van de Streek
- J.L. van de Streek, Casuïstiek vennootschaps-
  belasting, Boom Juridische Uitgevers, derde geheel
  herziene druk, 2014, blz. 1-268
- J.L. van de Streek, Verslag van de uitreiking van de
  Prof. mr. H.J. Hofstrapenning aan S.A.W.J. Strik,
  Weekblad 2014/7059, blz. 988-991
- J.L. van de Streek, CCCTB, in: B.J. Kiekebeld en
  J.A.R. van Eijsden (red.), Nederlands belastingrecht
  in Europees perspectief, FED Fiscale Brochure,
  Kluwer, 2014, par. 1.13, blz. 57-66
- J.L. van de Streek, De voeging van een dochter met
  een afwijkend boekjaar in een fiscale eenheid,
  NTFR-A 2014/23, blz. 10-12

H. Vermeulen
- The European Commission and Its Work on
  Investment Funds, Pension Funds and Insurers
  Derivatives & Financial Instruments 2014/16 (6), 246
- Fiscale aspecten van groepsfinanciering van
  12-16 [with S. van Steen]
- De vastgoed bv-cv-structuur en de wide margin of
  appreciation van de ontvanger. Vastgoed Fiscaal &
  Civiel, 19, 2014/2), pp. 7-8
- Vastgoed in de winstsfeer: inkomstenbelasting.
  PropertyNL taxspecial, 2014, pp. 165-218. [with
  J.H. Elink Schuurman]
- Vastgoed in de winstsfeer: vennootschapsbelasting.
  PropertyNL taxspecial, 2014, pp. 219-253. [with J.H.
  Elink Schuurman]
- Cursus Belastingrecht (Formeel Belastingrecht)
  (Cursus Belastingrecht, nr. 14). Kluwer, Deventer,
  The Netherlands, 2014, Chapters 1 and 7, pp. 1-23
  and pp. 369- 391, [with M.J. Hamer, J.H.P.M.
  Raaijmakers, W.A.P van Roi, F.H.H. Sijbers]
- De vrijgestelde beleggingsinstelling, in: S.A.W.J
  Strik & J.L. van de Streek (eds.), Cursus Belastingrecht
  (Vennootschapsbelasting), Kluwer, Deventer, The
  Netherlands, 2014, pp. 2585-2601

P. Wattel
- Hoofdstuk 0 (inleiding) en hoofdstuk 6.10 (De invloed van het EG-recht op het belastingrecht) in: O.C.R. Marres, S.J. Mol-Verver en J. van der Streek (red.): Hoofdzaken Belastingrecht, 16e druk, Boom fiscale uitgevers, Den Haag 2014, blz. 1-14 en 347-360
- Voetbal en staatssteun; de commissaris en de ombudsman; Vooraf NJB 2014/5, p. 311
- Nog vragen? Vooraf NJB 2014/14, p. 893
- Gross Domestic Happiness; Vooraf NJB 2014/20, p. 1363
- Omzetting of verdubbeling van rechtspersoonlijkheid?; Vooraf NJB 2014/27, p. 1813
- Derde Landen?; Vooraf NJB 2014/34, p. 2345
- (Monsieur) Ruling; Vooraf NJB 2014/42, p. 2979

D. Weber

J. Wheeler
- Double Taxation Relief, online training course, published by IBFD

8.3. Presentations

O. Marres
- 10 maart 2014, Inleiding Buitenlandse ondernemingen actief in Nederland (met G. de Keizer), Post-Master Internationaal & Europees Belastingrecht 2014 (PMIEB), Rotterdam
- 17 juni 2014, ‘Hybrid Mismatch Arrangement’, GREIT Summer Course, Lisbon
- 17 juni 2014, ‘Strengthening CFC Rules’, GREIT Summer Course, Lisbon
- 16 september 2014, Inleiding ‘When to apply Article 9 and when to apply Article 24(4)?’, IBFD/ACTL conference, Amsterdam
- 13 november 2014, Lezing NOB/MOB, ‘OECD fight against base erosion and profit shifting and EU fight against aggressive tax planning’, Amsterdam

T. Mertens
- 23 januari 2014 - De dienstbetrekking - betrekkelijk dienstbaar - Belastingdienst, Amsterdam
- 10 april 2014 - Fiscaal recht en cao’s - MKB Nederland, Den Haag
- Doorclick Fiscale Conferentie Loonheffingen - NOB - 30 april 2014 - Zeist
- 28 juni 2014 - Seminar Inlenen en aannemen, nationaal en grensoverschrijdend - Flynth, Houten
- 1 september 2014 - Seminar De Werkkostenregeling - Grant Thornton, Leiderdorp
- 1 december 2014 - De flexibele schil fiscaal bekeken - Jaarlijkse themadag bedrijfsfiscalisten NOB, Amsterdam

A. Rozendal
- 8 april, 14 april, 13 mei en 19 mei 2014, leergang Vennootschapsbelasting CB Belastingadviseurs
- 6 maart, 2 april en 5 november 2014, SOB-cursus Bedrijfsconcentraties, onderdeel overdrachtsbelasting
- 6 oktober 2014, presentatie Permanent Establishments, in-company RSM International ITAX Academy
- 8 oktober 2014, presentatie Hybrid Instruments, in-company RSM International ITAX Academy
- 23 oktober 2014, Masterclass Fusies en reorganisaties voor mkb-plus, incompany
- 29 oktober, 5, 12 en 19 november permanente educatie Vennootschapsbelasting RB Belastingadviseurs
- 16 oktober, 27 november en 11 december, commentator bij online video programma Tax Talks

B. da Silva
- 22 May 2014, Non-discrimination in Double Tax Treaties, 1st International Tax Conference in Tax Law, Universidad Externado, Bogota (Colombia)
- 17 November 2014, Projecto BEPS: desenvolvimentos recentes e expectativas futuras”, FGV Rio de Janeiro (Brazil)
- 19 November 2014, Troca de Informacoes em Materia Fiscal, Desenvolvimentos Recentes, Consequencias e Desafios Futuros, II Conferencia Internacional de Planejamento Tributario, Florianopolis (Brazil)

J. van de Streek
- 15 juni 2014, Reorganisaties, NOB Summer School voor bedrijfsfiscalisten, Zeist
- 30 oktober 2014, Fiscale firmaproblematiek, Tax Talks Podium
- 23 October 2014, Voorzitter Symposium over het Wetsvoorstel Modernisering vennootschapsbelastingplicht overheidsbedrijven, ACTL, Amsterdam
- 18 November 2014, Vpb-aspecten van samenwerkende gemeenten, Seminar Inbesteden en Publiek-Publiek samenwerken, Universiteit Utrecht
- 15 December 2014, Tax Harmonization in the EU, Kuala Lumpur Malaysia, ACTL Conference Regional Integration of Different National Tax Systems: The EU Experiences and its Lessons for ASEAN

H. Vermeulen
- 18 January 2014, Applying Tax Treaties to CIVs and REITs, ACTL Wintercourse International Tax Law, Amsterdam, the Netherlands
- 17 February 2014, Conference ‘Issues and Challenges Concerning the Introduction of a Financial Transaction Tax in the European Union’, The impact on the financial sector, Law Faculty, Complutense University, Madrid, Spain
- 22 May 2014, First International Conference on Tax Law - Topics on International Tax Law, Beneficial Ownership: OECD Developments and Impact for Investment Funds, Law Faculty, University of Extremadura de Colombia, Bogotá, Colombia
- 19 May 2014, Beleggingsinstellingen, PAOB, Utrecht, [with R.P.C. Adema]
- 8 October 2014, Hybrid Entities, CIVs and REITs, RSM International Tax Course, Veldhoven
- 8 October 2014, Attribution of Profits to a Permanent Establishment, RSM International Tax Course, Veldhoven
- 27 October 2014, Tax Treaties and CIVs and REITs. Leiden, Tax Treaty Course - International Tax Centre Leiden, Leiden
- 14 November 2014, The Tax Aspects of REITs: Taxable REIT Subsidiaries, Law Faculty, University of Amsterdam, Amsterdam
- 11 December 2014, Rechtspersonen, personenvennootschappen en contractuele arrangementen, Dutch Tax Authorities, Utrecht

P. Wattel
- 23 January, Amsterdam: lecturer ACTL Winter Course on European Tax Law: The Case law of the Court of Justice on Direct Taxes - General Overview, Law Faculty, UvA, Amsterdam
- 10 February, The Hague: Bijstelling van de modus operandi van het Europese recht; voordracht voor de expert meeting ‘Competence Creep Revisited’; Hoe de reikwijdte van Europees optreden te beheersen?; in de cyclus expert meetings ‘De toekomst van de Europese Unie’ van de Wetenschappelijke Raad voor het Regeringsbeleid
- 22 May, Leiden: The Constitutional Role of the ECJ; or: Judicial Competence Creep; guest lecture; PwC EUDTG/Leiden ITC, International Tax Center, Leiden University
- 11 September, The Hague: The office of the Procurator-General at the Netherlands’ Hoge Raad; presentation for visiting foreign judges; Stichting Studiecentrum Rechtspleging; Hoge Raad der Nederlanden
- 15 September; The Hague: Anwendung ausländisches (Steuer)Recht (Application of Foreign Law by Netherlands and German Tax Courts); presentation before the joint meeting of the German Bundesfinanzhof and the tax chamber of the Hoge Raad der Nederlanden
- 16 September; IBFD Amsterdam: Non-Discrimination Clauses in European Union law; ‘duet’ with Prof. Dr Frans Vanistendael (KU Leuven); Panel 3 (Non-Discrimination Clauses in Other International Agreements) of the UvA-IBFD Conference ‘Duets on International Taxation - Focus on Non-Discrimination in Tax Treaties: Current Trends and Relationship with Other International Agreements’
- 19 September; Münster, Germany: chair of Topic 5 Alternative approaches in EU and international law regarding similar challenges of cross-border taxation of the 9th annual GREIT Conference on ‘International Tax Law and New Challenges by the Hoge Raad der Nederlanden’
- 24 October, Washington D.C., USA: speaker; Tax Haven Jurisdiction; 5th Assembly of the International Association of Tax Judges
- 14 November; Amsterdam; Chair of Panel 3 (European Tax Law Issues: (i) REITs and EU Directives; (ii) Non-discrimination under the TFEU and OECD MTC; (iii) REITs Regimes and State Aid) of the ACTL Conference The Tax Aspects of real Estate Investment Trusts; Tinbergen Institute
- 16 December, Leiden: Non-discrimination à la Cour; guest lecture, Leiden Programme Master of Advanced Studies in EU Tax Law; International Tax Center, Leiden University

D. Weber
- 23 January 2014, Cohesion - Bachmann - University of Luxembourg
- 25 March 2014, - European Tax Law in practice, Thomas Jefferson School of Law, San Diego
- 22 May 2014, Anti-directive shopping, hybrid instruments, proposed anti-abuse measures in the European Union, 1st International Tax Conference in Tax Law, Universidad Externado, Bogota (Colombia)
- The Netherlands - Tax haven? Beijing - 9 and 11 June 2014, China International Tax Center (CITC) of the Central University of Finance and Economics, Beijing, China
- 19 June 2014; Treaty Abuse - Action 6 - BEPS; Lisbon University, Lisbon
- 14 October 2014, Chair, Recent developments in EU Tax Law relevant for non-EU countries-seminar, Trident hotel, Mumbai
- 18 September 2014, International Tax Law and New Challenges by Constitutional and Legal Pluralis, GREIT Annual Conference 2014, Münster
- 6 November 2014, BEPS: a general overview, Financial University, Moscow
- 14 November 2014, moderator, ACTL-Conference on Tax Aspects of Real Estate Investment Trusts (Amsterdam)
- 17 November 2014, BEPS and State aid, FIPECAFI - Fundação Instituto de Pesquisas Contábeis, Sao Paulo
- 19 November 2014, State Aid in the EU, IBET International Tax Law conference, Florianópolis, Brazil
- 20 November 2014, APAs, mismatches and IP regimes under attack by the European Commission. What is going on?, Buenos Aires
- 15 December 2014, Chair and speaker; ACTL/Inland Revenue Board of Malaysia, Conference Regional Integration of Different National Tax Systems: The EU Experiences and its Lessons for ASEAN (Kuala Lumpur)

S. van Weeghel
- 22 January, Lecturer, ACTL Wintercourse on International Tax Law, Amsterdam
- 16 May, Speaker, ITC Mini-symposium: Legal research in international and EU tax law, Leiden
- 22 May, Co-Chairperson, IBFD Doctoral Meeting for Students of International Tax Law (DocMIT) and Post-doctoral International Tax Forum (PITF), Amsterdam
- 16 September, Moderator, IBFD-ACTL Conference - Duets on International Taxation -Focus on Non-Discrimination in Tax Treaties, Amsterdam
- 24-26 September, Panel member, Vienna University of Economics and Business conference: The future of VAT in a digital economy, Vienna
- 1 October, Speaker, PwC lunch seminar: Herziening van het belastingstelsel: Belastingplan 2015 & alternatieven, Den Haag
- 14 November, Chair, ACTL-conference: The tax aspects of real estate investment trusts, Amsterdam
- 18 November, Lecturer, ITC Tax Treaties course, Leiden
- 5 December, Speaker, 31. Hamburger Tagung zur Internationalen Besteuerung, Hamburg

J. Wheeler
- 15 January 2014, Double tax relief, ACTL Winter Course, Amsterdam
- 4 March 2014, The permanent establishment concept, guest lecture, University of Cambridge
- 12 April 2014, The taxation of trusts in common law countries, guest lecture, University of Lausanne
- 20 June 2014, Conflicts in the attribution of income to a person for treaty purposes, guest lecture, Institute of Advanced Legal Studies, London
- 15 September 2014, Time and PEs, Duets in International taxation (GTTC launch conference), IBFD
- 16 September 2014, Art. 24(5) OECD Model, Duets in International taxation (LLM launch conference), IBFD
- 6 November 2014, What’s wrong with the way we define entitlement to treaty benefits?, Bloomberg BNA conference, Boston
- 26 November 2014, The trust concept and the taxation of trusts, in-house course for the EC Commission, Brussels
- 27 November 2014, Conflicts in the attribution of income to a person for treaty purposes, guest lecture, University of Leiden