



UNIVERSITY OF AMSTERDAM

Amsterdam Centre for Tax Law

Afternoon Seminar

EU GAAR: the common anti-abuse rule in the parent subsidiary directive

The new common anti-abuse rule in the parent-subsidiary directive will have a mayor impact on tax planning structures. During this seminar several aspect of the new anti-abuse rule will be discussed. Topics include:

- *What is substance/ economic reality?*
- *What is the impact on tax treaties?*
- *EU GAAR versus OECD Principle purpose test*
- *The forthcoming Danish EU abuse cases*
- *The Dutch implementation*

Amsterdam | Monday 2 November 2015

Chair

Prof. Dr Peter Wattel (ACTL/Dutch Supreme Court)

Speakers

Prof. Dr Otto Marres (ACTL/Meijburg)

Arne Møllin Ottosen (Kromann Reumert)

Prof. Dr Jan van de Streek (ACTL/Loyens & Loeff)

Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)

Prof. Dr Stef van Weeghel (ACTL/PwC)

More info

www.actl.uva.nl > News & Events

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Venue

De Industriële Groote Club
"Groote zaal" - second floor
Dam square 27
(next to Gassan Diamonds)
1012 JS Amsterdam

www.igc.nl

PE hours

This Seminar qualifies for a maximum of 4 PE hours of the NOB PE-programme

Organisation

The seminar is organised by the Amsterdam Centre for Tax Law

www.actl.uva.nl

Programme

13.30-14.00 Registration

Chair: Prof. Dr Peter Wattel (ACTL/Dutch Supreme Court)

14.00-15.00 Panel 1: the common anti-abuse rule of the PSD

- Scope and application requirements of the anti-abuse rule of the PSD - Including, what is Substance? - Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)
- Influence of the anti-abuse rule on tax treaties - Prof. Dr Otto Marres (ACTL/Meijburg)

15.30-16.00 Break

16.00-18.00 Panel 2: Implementation and more

- EU GAAR versus OECD principle purpose test - Prof. Dr Stef van Weeghel (ACTL/PwC)
- Forthcoming Danish EU Abuse cases - Arne Møllin Ottosen (Kromann Reumert)
- Dutch implementation of the anti-abuse rule - Prof. Dr Jan van de Streek (ACTL/Loyens & Loeff)

18.00-19.00 Drinks

Participation fee

100 Euro (see: www.actl.uva.nl > News & Events for application form)