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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.

Introduction
Within the University of Amsterdam, the ACTL is considered a Centre of Excellence.

The ACTL has a research staff of over thirty 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 prof. dr. Dennis Weber, professor of European Corporate Tax Law.

The ACTL professors are:
- Prof. dr. Rob Cornelisse
- Prof. dr. Sjoerd Douma
- Prof. dr. Mariken van Hilten
- Prof. dr. Otto Marres
- Prof. dr. Jan van de Streek
- Prof. dr. Hein Vermeulen
- Prof. dr. Peter Wattel
- Prof. dr. Dennis Weber
- Prof. dr. Stef van Weeghel

Funding
Most of the research of the ACTL is funded by the first flow of funds (government funds). Furthermore, ACTL conferences are usually sponsored due to which these remain cost-neutral.

Location
University of Amsterdam (UvA)
Amsterdam Centre for Tax Law (ACTL)
Nieuwe Achtergracht 166
1018 WV Amsterdam

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 2018, the group had over 2500 members.
The ACTL works together with other universities and research centers on a European and a global level.

Working together

The most important co-operations of the ACTL are the GREIT, the Group for Research on European and International Taxation (www.greit-tax.eu), the ACTL’s collaboration with IBFD, the International Bureau of Fiscal Documentation (www.ibfd.com), and partnerships with universities in North America, South America, the Russian Federation, and Asia.

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

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

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

Global Tax Conference Project

In 2016 four academic institutions started to cooperate together in the ‘Global Tax Conference Project’. In this project conferences will be held in different places around the world and books published.

Participating institutions are:
- The Amsterdam Centre for Tax Law of the University of Amsterdam
- New York University
- The IBDT of the University of São Paulo
- The China International Tax Center of the Central University of Finance and Economics in Beijing

In August 2018 a conference was held at the University of São Paulo.
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, CFC’-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

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1 Controlled foreign corporations
whether these limits should be narrowed or broadened on the basis of criteria such as level playing field, interjurisdictional equity, fair movement of persons and capital, budgetary stability, tax base integrity, fair interstate policy competition and taxpayers rights. The emphasis in the research programme 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).

**Research themes**

The research programme is divided 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 BEPS 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 those treaties, especially as regards the (remaining) powers to curb international tax avoidance and abuse of rights. Issues that will be researched include:

1. The status in public international law of the official OECD Commentary to the Model Convention and the relevance thereof as a means of interpretation of treaties following the Model Convention;
2. The relevance of national law of both States party to a bilateral treaty, both anterior and posterior law (i.e. prior to or after concluding the treaty, respectively) for the interpretation of these bilateral tax treaties, given that these tax treaties usually refer to national (tax) law for any terms not defined in the treaty;
3. The relevance of the Vienna Convention on the Law of Treaties for the application of tax treaties;
4. The relevance of justified expectations of both the contracting States and of their residents for the interpretation of these bilateral tax treaties;
5. The possibility to fight treaty abuse by taxpayers (the doctrine of *fraus conventionis* or *fraus tractatus*);
6. The phenomenon of tax treaty overrides;
7. The difference 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;
8. 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.

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2. **Base erosion and profit shifting**
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 will explore 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 that will be researched include:
1. 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?);
2. The contribution of the EU treaty freedoms to the reduction of international double taxation;
3. The influence of EU law on the tax treatment nonresidents (such as branches of companies resident in other Member States) as compared to a resident (company);
4. 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 impedements 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’?

5. 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 will explore 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 will assess 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.

A sub-theme of Research themes 2 and 3 is a project which investigates in which way the lessons learned within the EU in establishing an internal market may benefit market integration in other parts of the world, such as the regions covered by ASEAN or the East Africa Community.
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).

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, Winter Courses and a LL.M 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 organizing wintercourses and by offering an LL.M degree in international taxation, whereby a new generation of tax professionals is trained.

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.
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.

Organization

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 São Paulo;
- Prof. Richard Vann, Challis professor of Law, University of Sydney.
## Research staff: Tax Sovereignty and (Anti)-Globalisation
### ACTL Fte

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<td><strong>Professors (9)</strong></td>
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<tr>
<td>Prof. Dr R.P.C. Cornelisse</td>
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<td>Samira Bentohami</td>
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<td>Reinout de Boer</td>
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<td>Elise Okhuizen</td>
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<td>William Owusu Dtemitia</td>
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<td>Raul Papotti</td>
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<td>Natalia Quiñones</td>
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<td>Ciska Wisman</td>
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### Assistant professors (9)

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<td>Dr M. van Dun</td>
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<td>Mr. A.L. Mertens</td>
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<tr>
<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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<td>Dr E. Poelmann</td>
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<td>Dr A. Rozendal</td>
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<td>Dr Bruno da Silva</td>
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<td>Dr J. Wheeler</td>
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### Total research staff (38)

**Total Fte (2.84)**
ACTL Staff overview (including other employers)

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

Management-assistant ACTL
W.E. (Wendy) Rademaker-Swart

Professors
- prof. dr. R. (Rob) P.C. Cornelisse
  - Professor Tax Law
  - Loyens & Loeff
- prof. dr. Sjoerd Douma
  - professor of International and European Procedural Tax Law
  - Lubbers, Boer & Douma
- prof. dr. O. (Otto) C.R. Marres
  - Professor Integrity of the corporate tax base
  - Tax lawyer at KPMG Meijburg & Co
  - Deputy judge at the Court of Appeals of The Hague
- prof. dr. J. (Jan) L. van de Streek
  - Professor Corporate Taxation
- prof. dr. H. (Hein) Vermeulen
  - Professor of Tax Law
  - PricewaterhouseCoopers
- prof. dr. P. (Peter) J. Wattel
  - Professor European Tax Law
  - Advocate-General at the Netherlands Supreme Court
- prof. dr. S. (Stef) van Weeghel
  - Professor International Tax Law
  - PricewaterhouseCoopers
- prof. mr. dr. M.E. (Mariken) van Hilten
  - Professor Indirect Tax Law
  - Judge at the Netherlands Supreme Court
- prof. dr. R. (Rob) P.C. Cornelisse
  - Professor Tax Law
  - Loyens & Loeff
- prof. dr. (Sjoerd) Douma
  - professor of International and European Procedural Tax Law
  - Lubbers, Boer & Douma
- prof. dr. O. (Otto) C.R. Marres
  - Professor Integrity of the corporate tax base
  - Tax lawyer at KPMG Meijburg & Co
  - Deputy judge at the Court of Appeals of The Hague
- prof. dr. J. (Jan) L. van de Streek
  - Professor Corporate Taxation
- prof. dr. H. (Hein) Vermeulen
  - Professor of Tax Law
  - PricewaterhouseCoopers
- prof. dr. S. (Suzanne) J. Mol-Verver
  - Assistant professor Corporate Taxation and Income Taxation
- mr. drs. W. (Wilbert) A.P. Nieuwenhuizen
  - Assistant professor VAT
  - Nieuwenhuizen BTW adviseurs
- dr. E. (Eric) Poelmann
  - Assistant professor Formal Tax Law
  - Tax inspector
- dr. A. (Aad) Rozendal
  - Assistant professor Corporate Taxation and International Tax Law
  - Head of Tax Technical Office RSM Netherlands Belastingadviseurs N.V.
- mr. Bruno da Silva
  - Assistant professor UvA-IBFD
  - LLM in International Tax law
  - Tax advisor Loyens & Loeff
- dr. J. (Joanna) Wheeler
  - Researcher ACTL
  - Senior Principal Research Associate IBFD

Assistant professors
- dr. M. (Michel) van Dun
  - Assistant professor International Tax Law
- dr. W.R. (Reinier) Kooiman
  - Assistant professor Corporate Taxation
  - Deloitte
- mr. A. (Ton) L. Mertens
  - Assistant professor Income Taxation and Employment Taxes
  - Independent tax lawyer
  - Deputy judge ’s-Hertogenbosch Tax Court of Appeals
  - Assistant professor University of Leiden
- mr. dr. S. (Suzanne) J. Mol-Verver
  - Assistant professor Corporate Taxation and Income Taxation
Various ACTL research projects made newspaper headlines, which underlines the social relevance of the ACTL research. Most of the publicity concerned the research of Prof. dr. Jan van de Streek, the absolute highlight being the discussion which arose on his research into the dividend tax memos further to the repeal of the Netherlands dividend withholding tax. This discussion commanded the (front pages) of the newspapers and Television every day for a number of weeks, and culminated in a debate in the Netherlands Parliament in which Minister-President Mark Rutte had to explain the existence of the dividend tax memos.

Another ACTL project that was finalized in 2018 was the new edition of Terra/Wattel European Tax Law. The seventh edition of this leading book (982 pages) brings a comprehensive and systematic survey of European Tax Law up to January 2018.

Activities

2018 was one of the best years of the ACTL ever. ACTL researchers published 53 academic publications, 114 professional publications, 11 study books and gave 81 presentations. In 2018, 11 conferences/seminars/lectures where (co-)organised. The most popular conference was the the ‘Taxing the digital economy’ conference in June 2018, with 120 participants.
THE IMPLEMENTATION OF ANTI-BEPS RULES IN THE EU: A COMPREHENSIVE STUDY (PISTONE/WEBER)

This book (452 pp) is a joint effort between the ACTL, its partner institutions within the Global Tax Conference Project (New York University, the University of São Paulo and the Central University of Finance and Economics of Beijing) and IBFD, in the framework of well-established bilateral scientific cooperation. Besides providing a comprehensive technical analysis of the EU Anti-Tax Avoidance Directive (ATAD), this book offers insight on selected issues connected with the OECD Base Erosion and Profit Shifting (BEPS) Project that are important for predicting its possible impact, including on relations with non-EU Member States.

The book was edited by prof. Dennis Weber (IBFD) and prof. Pasquale Pistone (IBFD).

In the book 23 academic papers are published. Subjects discussed are:
- EU-US relations in the field of direct taxes
- BEPS and 3D printing
- Patent boxes before and after BEPS Action 5
- Tax planning and State aid
- BEPS Action 6 and the limitation on benefits provision
- The switch-over clause
- BEPS Action 12, the lack of certainty and the infringement of taxpayers’ rights
- The interest limitation rule of the ATAD
- Exit taxation and the ATAD
- General anti-abuse rules and the ATAD
- Controlled foreign company (CFC) rules and the ATAD
- The ATAD’s CFC rule and third countries
- Hybrid mismatch rules under ATAD I & II
- Permanent establishment mismatches under ATAD II
- Imported mismatches

Authors

THE DIVIDEND TAX MEMOS AND THE REPEAL OF THE NETHERLANDS DIVIDEND WITHHOLDING TAX

- Under the ACTL tax & transparency project, Prof. dr. van de Streek together with PhD student, Martijn Nouwen, had on the basis of the Government Information (Public Access) Act (Wet openbaarheid van bestuur: the ‘WOB’) requested to be provided with access to the, now notorious, dividend tax memos. The information request led, in the end, to a debate in Parliament in which Minister-President Rutte had to explain the existence of the dividend tax memos. The dividend tax memos played a major role during the debate on the repeal of the Netherlands dividend withholding tax.
- In Folia (a journalistic website of the UvA), it is extensively revealed how the requesting of the dividend tax memos came about (‘How two UvA lawyers landed up in the dividend tax storm’): ‘Hoe twee Uva-juristen in de storm van de dividendbelasting belanden’, Folia 26 april 2018 (https://www.folia.nl/actueel/120983/hoe-twee-uvajuristen-in-het-oog-van-de-dividendbelastingstorm-belandden).
- The dividend tax memos have led to a large number of articles and interviews in various media. Below, we mention an article in De Telegraaf and an interview in Nieuwsuur (TV).
- In 2019, prof. van de Streek was awarded the Saskia J. Stuiveling Prize for his expert cooperation with journalists during the period that a repeal of the dividend withholding tax was under consideration.
TAX ADVANTAGES BY ‘OPEN’ LIMITED PARTNERSHIPS

In 2018, ACTL researcher dr. Reinier Kooiman (together with mr. F.M. Witpeerd) published an article entitled: ‘een leeuwenvennootschap’ (WFR 2018/78). The article discussed the fact that wealthy residents of the Netherlands often make use of ‘open’ limited partnerships (open commanditaire vennootschappen, or CVs) to hide their wealth and gain an unmerited tax advantage. According to Reinier Kooiman, this means that the tax authorities could reclaim millions in unpaid taxes.

The social impact of this publication was clear from the reactions in the newspapers to this article:
and by the fact that two articles were published as reaction in the Fiscal Law Weekly, the WFR (WFR 2018/192 and WFR 2018/193 (with postscript from Kooiman and Witpeerd). Parliamentary questions on this article were also addressed, see:
https://zoek.officielebekendmakingen.nl/ah-tk-20172018-2800.html
and
https://zoek.officielebekendmakingen.nl/ah-tk-20182019-732.html

ACTL professors do not always agree with each other...

And that is perfectly fine. A good example is the debate on the repeal of the Netherlands dividend withholding tax. ACTL Prof. dr. Jan van de Streek was against the repeal of this tax and ACTL Prof. dr. Dennis Weber was in favour. Weber wrote a brief opinion on the issue in the Financieele Dagblad: ‘Afschaffing dividendbelasting is geen cadeautje voor multinationals’.

That the issue of the repeal was attracting a great deal of attention at the time was clear from the fact that the opinion attracted 25,000 readers on LinkedIn.

THE TAX RULING OF SHELL

One project which stemmed from the publication of the dividend tax memos was a scientific article of Prof. van de Streek on a tax ruling regarding Shell. J.L. van de Streek, Shell en de dividend-belasting, Weekblad Fiscaal Recht 2018/7244, blz. 806-814.

As a result, one of the Dutch newspapers published an interview with Prof. van de Streek, called ‘Shell avoids dividend tax’ published in Trouw: ‘Shell ontwijkt dividendbelasting’, Trouw 16 June 2018 (https://www.trouw.nl/home/shell-ontwijkt-dividendbelasting-ab46a91f/).

ACTL seminar

'Dividendbelasting: afschaffen of niet?'

On 27 September 2018, the ACTL organised a seminar on the intention of the Netherlands Cabinet to repeal the dividend tax. The Bill would be submitted on Prinsjesdag (Budget Day) 2018. In the Netherlands, a heated public debate was held on the desirability of the repeal. During this seminar, a number of top scientists debated together (and the audience) on the bill, viewed in the light of economic and legal considerations (including EU law).

The opportunity was offered to interested parties to prepare a position paper on this subject which was published on the ACTL website.

Chairs of the seminar: prof. Dennis Weber and prof. Hein Vermeulen. The speakers were Prof. dr. Bas Jacobs, Prof. dr. Otto Marres, Prof. dr. S.C.W Douma, Mr. drs. Michiel Spanjers and Dr. John Lorié. The debate with the audience was led by prof. Stef van Weeghel. The seminar also led to an article being published in the Financieele Dagblad (https://fd.nl/economie-politiek/1272111/debatteren-over-dividendbelasting-het-is-een-potje-armpje-drukken).
More books by the ACTL

Single Taxation? Edited by Joanna Wheeler
This book explores the notion of single taxation by presenting opposing views on this complex topic. Single taxation has instinctive appeal as a policy goal, but a close examination of this seemingly simple slogan reveals a complex set of issues that do not lead to clear or simple answers. In October 2017, the UvA and IBFD held a one-day symposium, exploring the notion of single taxation, to celebrate the third year of the Advanced Master’s in International Tax Law Programme offered by IBFD and the University of Amsterdam as a cooperative venture.

This book contains the papers written in connection with this symposium. It starts with the LL.M thesis of one of the graduates of the 2016/17 Advanced Master’s Programme, which carries out an in-depth investigation of what single taxation might mean in one common business structure. The remaining contributions follow the format of the symposium, each aspect of the topic being addressed in two papers that were written by leading authors independently of each other. The final two chapters reflect the Oxford-style debate that provided a lively finale to the symposium day.

In offering two views of each segment of the issue, this book is intended to provoke discussion. In particular, it is hoped that it will encourage students of international tax law, of all ages and at all stages of their careers, to question their assumptions and form their own opinions.

Authors: Daniel M. Berman, Francesco De Lillo, Guilherme Galdino, Eric C.C.M. Kemmeren, Svetislav V. Kostić, Neha Mohan, Luís Flávio Neto, Luís Eduardo Schoueri, Frans Vanistendael, Peter Wattel, Joanna Wheeler, Xu Yan.

Dutch publications

- Dividendbelasting - Prof. Dr. O.C.R. Marres: Dividend withholding tax. A form of tax which involves much technical, international, tax politics and a great deal of EU law. This complexity requires a full, systematic and scientific exploration. This publication offers a reference for professionals and a study book accessible to education.

- Geruisloze omzetting 2018 - Prof. Dr. R.P.C. Cornelisse: This brochure deals with the converting of an enterprise run by a natural person (or share in a limited partnership to a private company with limited liability (BV) on the basis of Art. 3.65 of the Personal Income Tax Act 2001 (Wet IB 2001) (silent conversion). In addition, it deals not only with the relevant legislation and regulations regarding Art. 3.65 Wet IB 2001 but due consideration is also given to the legal protection of the taxpayer in the framework of the application of this facility.

Eleven ACTL study books

The ACTL has produced in 2018 eleven books which are used by the Amsterdam students (and students of other universities) during their studies in tax law. All books have been published by the publisher Boom Uitgevers.
Amsterdam’s LL.M in International Tax Law team wins international tax moot court competition

Two students of the UvA-IBFD Adv. LL.M in International tax law, Gregorio Piran and Mattia Calabrese, won the international moot court competition organised by the OITI in Cancun, Mexico.

The OITI (Observatorio Iberoamericano de Tributacion Internacional) is a Latin American organization, with a wide academic membership. This was its 9th annual moot court competition, with teams from 7 universities from all over the world.

UvA-IBFD Advanced Master (LL.M) in International Tax Law: Principles, Policy and Practice

The advanced master International Tax Law: Principles, Policy and Practice entered its fourth year in September 2018, with 14 students. The number of enquiries from prospective students is evidence of the growing interest in this programme. As in the first three years, the classes are taught by the staff of the UvA, the IBFD and leading experts in the field of international taxation.
In 2018, the ACTL organized the following eleven conferences, seminars and lectures in Amsterdam and in other parts of the world.

20 MARCH 2018
ACTL AFTERNOON SEMINAR
Emergency measures for the Fiscal Unity regime and the per element approach: a further consideration

Op 22 February 2018, The CJEU delivered a historical judgment in X BV and X NV (joined cases C-398/16 and C-399/16). Further to this judgement, the Netherlands government announced the legislative proposal on the emergency measures for the Fiscal Unity regime, in which measures were taken in order to prevent the budgetary disadvantage resulting from the judgment. Those measures have great influence on existing domestic fiscal unities; during this afternoon seminar, the judgment and the proposed emergency measures were discussed.

Chair
Prof. dr. Otto Marres

Speakers
Prof. Dr Edwin Heithuis (UvA)
Mr. Michel Ruijschop (Universiteit Leiden/BDO)
Prof. Dr Daniel Smit (Tilburg University/EY)

28 MAY 2018
ACTL AFTERNOON SEMINAR
The renewed withholding exemption of dividend tax

As from 1 January 2018, the withholding exemption of dividend tax has been renewed. During this seminar, the amendments were discussed and the most recent EU case law was dealt with (Eqiom/Juhler Holding/Danish beneficial ownership cases) which are important if there is a case of abuse.

Speakers
Prof. mr. H. Vermeulen (ACTL/PwC)
Prof. mr. O.C.R. Marres (ACTL/Meijburg & co)
Prof. mr. D.M. Weber (ACTL/Loyens & Loeff)
Prof. dr. R.P.C.W.M. Brandsma (UvA/Universiteit Nyenrode/PwC)
Miscommunication and Distrust in the International Tax Debate

The global economic and financial crisis of 2008 has led to unprecedented international tax reform. This reform aimed at addressing public concerns that the international tax system was broken and unfair. Notwithstanding the reform, however, media coverage of international tax issues has remained negative. Miscommunication and distrust keep dominating the international tax debate. In his inaugural lecture, Douma described how the debate has developed in the past decade. Using insights from communication science, this development was explained and a way forward was suggested: a public opinion of high quality leads to better public policy.

The inaugural lecture was preceded by an interdisciplinary mini-symposium with renowned Dutch and international scholars from the field of (tax) law and communication science.

Chair mini-symposium
Prof. dr. Stef van Weeghel

Speakers mini-symposium
- Prof. Sjoerd Douma
- Prof. Hans Gribnau
- Dr. Soojin Lee
- Prof. Guglielmo Maisto
- Prof. Patricia Moy
- Dr. des. Johanna Mugler
- Dr. Cees Peters
- Prof. Jonathan Soeharno
- Prof. Rens Vliegenthart
- Prof. Christopher Wlezien

Multilateralism and International Tax Law

The 13th Annual GREIT Conference and the 10th GREIT Summer Course took place at the Lisbon University from 18 through 22 June.

The Annual Conference focused on Tax Multilateralism, such as digital taxation, tax transparency, the EU tax multilateralism, and the implementation problems raised by the Multilateral Convention signed on 17 June 2017.

The GREIT Summer Course programme was based on the 7th edition of the Terra/Wattel European Tax Law (direct taxation) book. Editors and authors of this 7th edition where present and discussed the Fundamentals & Recent Developments in EU Tax Law.

Speakers
- Ricardo Garcia Anton (IBFD)
- Ana Paula Dourado (CIDEEFF, Univ. of Lisbon)
- Pasquale Pistone (IBFD, Univ. of Salerno, WU Vienna)
- Frans Vanistendael (KU Leuven)
- Ioanna Mitroyanni (European Commission)
- Richard Lyl (European Commission)
- Paolo Arginelli (IBFD, Univ. Cattolica del Sacro Cuore)
- Rita Szudoczyk (WU Vienna)
- Daniel Blum (WU Vienna)
- Luis Eduardo Schoueri (Univ. of São Paulo)
- Rainer Prokisch (Maastricht Univ.)
- Fernando Souza de Man (Maastricht Univ.)
- Cecile Brokelind (University of Lund)
- Alessandro Turina (Univ. of Lausanne)
- Marcus Livio Gomes (University of London)
- Dennis Weber (Univ. of Amsterdam)
- Błażej Kuźniacki (The Centre of Tax Documentation and Studies in Łódź)
- Edoardo Traversa (UCL Louvain)
- Dhruv Sanghavi (Maastricht Univ.)
- Sriram Govind (WU Vienna)
- Jerome Monsenego (Stockholm Univ.)
- Frederik Boulogne (Univ. of Amsterdam)
- Daniel Smits (Tilburg Univ.)
- Otto Marres (Univ. of Amsterdam)
- Peter Wattel (Univ. of Amsterdam)
- Hein Vermeulen (Univ. of Amsterdam)
- Sjoerd Douma (Univ. of Amsterdam)
21 JUNE 2018
POP-UP-COLLEGE
JAN VAN DE STREEK
Hoe zit het met Shell en de dividendbelasting?
In an article in the Tax Law Weekly, *Het Weekblad Fiscaal Recht*, Van de Streek concluded that the failure to pay the dividend tax levy by Shell seemed contrary to the Dividend Tax Act (*Wet op de Dividendbelasting*).

The *Weekblad Fiscaal Recht* published an article from Jan van de Streek on this matter. The newspapers *Trouw* and the *de Volkskrant* had already published articles on this on Saturday 17 June 2018. Jan van de Streek dealt with the issue during this pop-up lecture.


28 AND 29 JUNE 2018
ACTL-IBFD CONFERENCE
Taxing the digital economy: the EU proposals and other insights
Taxation of the digital economy is in the spotlight. The OECD/G20 is developing ideas and the EU will publish proposals. During this conference several options to tax the digital economy where discussed.

**Chairs**
- Prof. Dr Mariken van Hilten (ACTL/Judge at the Netherlands Supreme Court)
- Prof. Dr Otto Marres (ACTL/Meijburg & Co)
- Prof. Dr Pasquale Pistone (IBFD)
- Prof. Dr Peter Wattel (ACTL/Advocate-General at the Netherlands Supreme Court)
- Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)

**Speakers**
- Dr Andres Baez (Universidad Carlos III, Madrid)
- Dr Aleksandra Bal (IBFD)
- Dr Vikram Chand (Tax Policy Center at University of Lausanne)
- Prof. Dr Ana Paula Dourado (Lisbon university)
- Dr Charlene Herbain (University of Luxembourg, Law Square)
- Dr Stjepan Gadzo (IBFD)
- Siriram Govind (WU Vienna)
- Vasiliki Koukoulioti (Queen Mary University London)
- Prof. Dr Marie Lamensch (Institute for European Studies, Brussels)
- Paolo Ludovici (Ludovici Piccone & Partners)
- Prof. Dr Ruth Mason (University of Virginia)
- Dr Joao Nogueira (IBFD)
- Prof. Dr Gert-Jan van Norden (Tilburg University/Meijburg & Co)
- Marcel Olbert (University of Mannheim)
- Julien Pellefigue (Taj, Paris)
- Jan Bart Schober (Loyens & Loeff)
- Jonathan Schwarz (Temple Tax Chambers)
- Raffaele Russo (Senior Advisor to the Italian Minister of Economy and Finance)
- Prof. Piergiorgio Valente (Link Campus University/Valente Associati)
- Dr Maarten de Wilde (Erasmus University)

10 JULY 2018
ACTL AFTERNOON SEMINAR
Emergency measures fiscal unity regime (*Spoedmaatregelen fiscale eenheid*): initial reactions to the legislative proposal from practice
The legislative reaction of the Netherlands government further to the per element judgment of the CJEU caused a great deal of controversy. In this seminar, various practising tax lawyers discussed the legislative proposal. Can the new regulation be implemented in practice?

**Chair**
Prof. dr. Dennis Weber (ACTL)

**Speakers**
- Drs. M.H.J. Buur (Loyens & Loeff)
- Mr. F. van Horzen (Meijburg & Co)
- Prof. mr. S.C.W. Douma (ACTL/Lubbers, Boer & Douma)
27 SEPTEMBER 2018
ACTL AFTERNOON SEMINAR
Dividend tax: To repeal or not to repeal?
In 2018, the Netherlands Cabinet had intended to repeal the dividend tax. The legislative proposal was to have been submitted on Prinsjesdag 2018. In the Netherlands, a heated public debate was conducted on the desirability of the repeal. During this seminar, a number of top scientists entered debate with each other (and the audience) on the bill, viewed in the light of economic and legal considerations (including EU law). The opportunity was offered to interested parties to prepare a position paper on this subject, which was published on the ACTL website.

Chairs
- Prof. dr. Hein Vermeulen
- Prof. dr. Dennis Weber
- Prof. dr. Stef van Weeghel

Speakers
- Prof. dr. Bas Jacobs
- Prof. dr. Otto Marres
- Prof. dr. S.C.W Douma
- Mr. drs. Michiel Spanjers
- Dr. John Lorié

8 OCTOBER 2018
AMSTERDAM DISTINGUISHED LECTURE IN INTERNATIONAL TAXATION
Prof. Ruth Mason
Prof. Ruth Mason continued the series of Amsterdam distinguished lectures in international tax law with a lecture entitled ‘A US View of State Aid and Transfer Pricing’.

8 OCTOBER 2018
AMSTERDAM PRIVACY CONFERENCE
‘International tax transparency in a globalized world: there’s no limit! Or is there?!’
Sjoerd Douma and Alexia Kardachaki (both ACTL) organized a panel during the Amsterdam Privacy Conference 2018.

The panel was entitled: ‘International tax transparency in a globalized world: there’s no limit! Or is there?!’ The panel discussed the practical, technical and legal limits – if any – to the exponential increase of transparency in international taxation. Does this transparency deliver what it should for tax authorities and societies around the world and are fundamental rights of taxpayers sufficiently protected? Of course, special focus will be on the specific issue of privacy of taxpayers. Other panel members included Mona de Boer (Director Data Analytics at PwC and University of Amsterdam), Paul Klaassen (Country-by-Country Reporting Leader at Dutch Tax Authorities) and Ruben Freudenthal (Professor at University of Groningen and partner Mazars).
The BEPS Project is undoubtedly the most significant development in international tax law of the past decade. Now that the dust is settling on the first package of reports and attention turns to the implementation and further development of the BEPS proposals, this symposium offered a panel of leading academics and experts who discussed the changes wrought by the project so far.

Speakers
- Dr Leopoldo Parada (IBFD research fellow)
- Dr Joanna Wheeler (IBFD/UvA)
- Dr Svetislav Kostić (IBFD research fellow, University of Belgrade)
- Dr Amar Mehta (private practitioner, author)
- Dr Tarcísio Magalhães (IBFD research fellow)
- Alessandro Turina (IBFD senior research fellow)
- Prof. Sjoerd Douma (UvA, ACTL & Partner at Lubbers, Boer & Douma)
- Dr Giammarco Cottani (partner at Ludovici & Partners in Milan)
- Prof. Dennis Weber (ACTL/Loyens & Loeff)
- Dr Eric Robert (Tax Policy Advisor at OECD).
Key publications

- Sjoerd Douma, Miscommunication and Distrust in the International Tax Debate (inaugural lecture University of Amsterdam), Deventer: Wolters Kluwer 2018
- R.P.C. Cornelisse, Geruisloze omzetting FED fiscale brochures, 7e druk
- J.C. Wheeler (editor), Single Taxation?, IBFD Amsterdam, 2018
- J.L. van de Streek, Shell en de dividendbelasting, Weekblad Fiscaal Recht 2018/7244, p. 806-814
- W.R. Kooiman en F.M. Witteveen, Anonimisering door de cv: een leeuwenvennootschap, WFR 2018/78
- D. Weber, Enkele EU-aspecten van de antimisbruikbepaling van de inhoudingsvrijstelling dividendbelasting, WFR 2018/75, blz. 519-526
Research output

Academic publications 2018*

R.P.C. Cornelisse
- Books
  - R.P.C. Cornelisse, Geruisloze omzetting FED fiscale brochures, 7e druk 2018
- Articles
  - R.P.C. Cornelisse, Advieskosten en toepassing van de bedrijfsoverdracht-faciliteiten, WFR 2018/216

S.C.W. Douma
- Books
  - Sjoerd Douma, Miscommunication and Distrust in the International Tax Debate (inaugural lecture University of Amsterdam), Deventer: Wolters Kluwer 2018
- Book chapters
- Articles
  - W.R. Kooiman, Het herroepingsrecht als aanmerkelijk belang, WFR 2018/5
  - W.R. Kooiman en M.H.C. Ruijschop, Spoedreparatie en beleggingsdeelneming: science fiction, WFR 2018/34
  - W.R. Kooiman en F.M. Witpeerd, Anonimiseren door de cv: een leeuwenvennootschap, WFR 2018/78
  - W.R. Kooiman en F.M. Witpeerd, Dompteurs in het nauw maken rare sprongen: een naschrift, WFR 2018/199
- O. Marres
  - Books
  - Articles
    - A. Rozendal, Vermogensetikettering van vastgoed in bedrijfsoverdrachtsituaties, WFR 2018/53

* All academic publications included here qualify as ‘refereed’ in the sense of the definition of the Association of Universities in the Netherlands (VSNU).
B. da Silva
Book chapters
- B. da Silva, Chapter 8: BEPS Action 6 and the LOB Provision: Restoring the Debate on the Compatibility with EU Law. In The Implementation of Anti-BEPS Rules in the EU: A Comprehensive Study, IBFD Amsterdam, 2018

J.L. van de Streek
Book chapters
- J.L. van de Streek, Shell en de dividendbelasting, Weekblad Fiscaal Recht 2018/7244, p. 806-814
- J.L. van de Streek, Voorstellen tot een meer evenwichtige versobering van de voorwaartse verliesverrekeningstermijn in de vennootschapsbelasting, Weekblad Fiscaal Recht 2018/215, p. 1494-1499

H. Vermeulen
Book chapters
- H. Vermeulen, Entrepreneurial, Corporate and Asset Emigration in Exit Taxation in the ATAD. In P. Pistone, & D. Weber (Eds.), The Implementation of Anti-BEPS Rules in the EU: A Comprehensive Study, IBFD Amsterdam, p. 287-299


P.J. Wattel
Books

Book chapters
D. Weber
Books

Book chapters
- D. Weber, Enkele EU-aspecten van de antimisbruikbepaling van de inhoudingsvrijstelling dividend-belasting, WFR 2018/75, blz. 519-526

J.C. Wheeler
Books

Book chapters

C. Wisman
Book chapters

S. van Weeghel
Book Chapters
Professional publications

R.P.C. Cornelisse

Articles
- R.P.C. Cornelisse, Enige bespiegelingen over art. 17, lid 3, NTFR 2018/359 onderdeel b, Wet Vpb 1969

Case notes
- R.P.C. Cornelisse, Hoge Raad, 8 december 2017, nr. 16/04243, BNB 2018/40
- R.P.C. Cornelisse, Hoge Raad, 15 december 2017, nr. 17/01386, FED 2018/58
- R.P.C. Cornelisse, Hoge Raad, 30 maart 2018, nr. 17/00726, BNB 2018/107
- R.P.C. Cornelisse, Hoge Raad, 21 september 2018, nr. 17/05350, BNB 2018/200

S.C.W. Douma

Articles
- Sjoerd Douma, ‘De renteloze groepslening in staatssteunrechtelijk perspectief’, FED 2018/10, p. 5-6

Case notes
- HR 23 februari 2018, nr. 17/02487, BNB 2018/134
- HR 19 januari 2018, nr. 16/03321, BNB 2018/68
- HR 15 december 2017, nr. 16/02919, BNB 2018/57

W.R. Kooiman

Articles
- W.R. Kooiman, ‘Rente niet aftrekbaar bij onderkapitalisatie geldt alleen als rente wordt betaald aan een ingezeten vennootschap kosteloos aan een niet-ingezeten vennootschap waarmee zij zich in een eenheid bevinden’, NTFR 2018/1216

Case notes
- W.R. Kooiman, ‘Rente niet aftrekbaar omdat sprake is van een deelnemerschapslening’, NTFR 2018/550
- W.R. Kooiman, ‘Na juridische fusie is rente toerekenbaar aan winnendenbedrijf en dus aftrekbaar voor de heffing van winsttaandeel’, NTFR 2018/2421

B. da Silva

Articles
- B. da Silva, Dutch Supreme Court incorrectly rejects fiscal unity between Dutch sister companies of Israeli parent company based on tax treaty nondiscrimination clause, H&I 2018/367

O. Marres

Case notes
- O. Marres, HvJ EU 31 May 2018, C-382/16 (Hornbach), FED 2018/121: Correctie vanwege voordeel dat door een ingezeten vennootschap kosteloos is verleend aan een niet-ingezeten vennootschap waarmee zij zich in een situatie van wederzijds afhankelijkheid bevindt
A.L. Mertens  
**Books**
- A.L. Mertens, *Hoofdzaken belastingrecht*, Hoofdstuk 3, Boom Juridisch, 2e, 2018
- A.L. Mertens, *Fiscale behandeling van de DGA*, Hoofdstuk 8, Boom Juridisch, 6e, 2018

**Articles**
- A.L. Mertens, *De opkomst en groei van de klus-economie in Nederland*, i.s.m. Bas ter Weel, Siemen van der Werff, Hanneke Bennaars, Robert Scholte, Julie Fijnje en Mies Westerveld, Amsterdam, maart 2018 - In opdracht van ministerie van Sociale Zaken en Werkgelegenheid

**Case notes**
- A.L. Mertens, HR 22 september 2017, BNB 2018/43c (Belastbaarheid van optierechten, uitgeoefend na vertrek werknamer uit Nederland, 30%-regeling niet van toepassing. Genietingsmoment)

A. Rozendal  
**Articles**
- A. Rozendal, De doorkijkarresten van 30 november 2018, FBN 2018/57
- A. Rozendal, Nieuw beleidsbesluit ondernemingsfaciliteiten in de overdrachtsbelasting, FBN 2018/29
- A. Rozendal, Recent rechtspraak inzake de fusie- en splitsingsfaciliteit in de overdrachtsbelasting, FBN 2018/25
- A. Rozendal, Actualiteiten inzake het begrip woning in de overdrachtsbelasting, FBN 2018/18
- A. Rozendal, Interpretatiekwesties in de overdrachtsbelasting, NTFR Opinie 2018/1461

**Books**
- A. Rozendal, Nederlandse Documentatie Fiscaal Recht (NDFR) Fiscale Encyclopedie, onderdeel Belastingen van Rechtsverkeer, commentaar art. 4, art. 10, art. 15, lid 1 onderdeel b, art. 15, lid 1 onderdeel e, art. 15, lid 1 onderdeel f, art. 15, lid 1 onderdeel h

E. Okhuizen  
**Books**
- E. Okhuizen, *Verheffing dividendbelasting, gastcolumn*, Financieel Dagblad, 25 July 2018
- J.L. van de Streek, *De versleten vermogensaftrek in de vennootschapsbelasting; hoofdpijn en praktische malaise*, FBN, 2018/30, p. 3-6

**Articles**

J.L. van de Streek  
**Books**
- J.L. van de Streek, *Casuistiek vennootschapsbelasting, Boom Juridische Uitgevers, 6e, Den Haag, p. 1-319

**Articles**
- J.L. van de Streek, *Het soortenrisico en de Nederlandse deelnemingsvrijstelling*, Uitvergroot, V-N 2018/13.0
- J.L. van de Streek, *De toekomst van de vermogensaftrek in de vennootschapsbelasting; hoofdpijn en praktische malaise*, FBN, 2018/30, p. 3-6
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- H. Vermeulen, De ‘afschaffing’ van de dividendbelasting en de gevolgen voor beleggen in Nederlands vastgoed, Vastgoed Fiscaal & Civiel, 4-6
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Blog

D. Weber

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- D. Weber, Hfst 1 t/m 5 (145pp) in Europees belastingrecht, studenteneditie 2018-2019, Wolters Kluwer, 2018

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- D. Weber, Over de toepassing van de anti-hybrid bepaling op REIT’s in derde landen, FED 2018/27

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C. Wisman

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- C. Wisman, Hoofdstuk 4 (startende ondernemer), in: Inleiding Belastingheffing Ondernemingen en Particulieren 2018, SDU Uitgevers, 2018
- C. Wisman, Hoofdstuk 5 (Winstberekening), in: Inleiding Belastingheffing Ondernemingen en Particulieren 2018, SDU Uitgevers, 2018
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**Opinions**


**Podcasts**

C. Wisman, Hoge Raad trekt prejudiciële vragen over dividendbelasting deels in, Podcast, 14 december 2018, Kluwer TaxVisions

C. Wisman, Bewijsnood winstallocatie vaste inrichting, Podcast, 7 december 2018, Kluwer TaxVisions

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C. Wisman, Besluit zetelverplaatsing en aangifteplicht VPB, Podcast, 16 maart 2018, Kluwer TaxVisions

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**Presentations**

S.C.W. Douma

- ‘Recent cases on State aid and Direct taxation’, Copenhagen EU Tax Law Conference 2018 (see https://www.youtube.com/watch?v=SNCTimYubXI from 5:48)
- ‘Wet implementatie eerste EU-richtlijn antibelastingontwiking’, Atlas TaxLab
- Chair panel ‘International tax transparency in a globalized world’, Amsterdam Privacy Conference 2018
- ‘Miscommunication and Distrust in the International Tax Debate’, Platform for Tax Good Governance, European Commission, Brussels
- Interview Reporter Radio, NPO Radio 1, on trust in the international tax debate (listen: https://www.nporadio1.nl/reporter-radio/onderwerpen/462396-miscommunicatie-en-wantrouwen-in-het-internationale-belastingdebat)

M. van Hilten

- Member panel ‘Seminar B: Alternatives to resolving tax disputes – evolving experience and possible developments’, Annual IFA Congress, Seoul 2018

O. Marres

- 5 March 2018 - Introduction ‘Buitenlandse ondernemingen actief in Nederland (with J.J.L. Leenman)’, Post-Master International & Europees Belastingrecht 2018 (PMIEB), Rotterdam
- 20 March 2018 - Chair ACTL-Afternoon seminar Spoedmaatregelen fiscale eenheid - en het per element benadering arrest van het HvJ EU: een nadere beschouwing, Amsterdam
- 14 June 2018 - Introduction, Fiscale studiebijeenkomst Hoge Raad ‘Rente, fiscale eenheid en EU-recht’, The Hague
- 28 June 2018 - Moderator for ACTL conference ACTL–IBFD-Conference Taxing the digital economy: the EU proposals and other insights, Panel 3 (Long term solutions), Amsterdam

A. Rozendal

- 1 February 2018 - spreker op jaargangers Congres Vastgoedjuristen, Amsterdam

J.L. van der Streek

- 18 January 2018 - ‘Maatschappelijk debat over belastingontwikking door multinationals’, voordracht ten behoeve van UvA-Alumni-bijeenkomst
- 19 January 2018 - ‘Belastingheffing deeleconomie’, voordracht ten behoeve van het Nieuwaarsbijeenkomst van het Register van Belastingadviseurs, Nieuwegein
- 23 January 2018 - ‘Kwalificatie van buitenlandse rechtspersonen’, voordracht ten behoeve van de Jonge Orde van Belastingadviseurs (JOB), Rotterdam
- Februari 2018 - ‘Een nihilistisch in de vennootschapsbelasting: Mag dat?’, voordracht ten behoeve van het congress ‘How low can you go?’ van de Christiaanse-Taxateur (fiscale studievereniging Rotterdam), Rotterdam
- 7 June 2018 - Interviewer Faculteitscolloquium, Rechtenfaculteit UvA, Amsterdam
- 21 June 2018 - ‘De toekomst van renteafpak en de aanpak van belastingontwikking’, voordracht ten behoeve van de bijeenkomst van de Vereniging voor Insoolvrientrecht Advocaten (INSOLAD), Amsterdam
- 31 August 2018 - ‘Shell en de dividendbelasting’, openingscollege voor de studie Fiscale Economie aan de Faculteit der Economische Wetenschappen van de UvA, Amsterdam
- 11 September 2018 - ‘Ontwikkelingen dividendbelasting’, voordracht ten behoeve van het Register Belastingadviseurs (kring Amsterdam), Haarlem
- 8 September 2018 - ‘Het werkelijke verhaal achter de dividendbelasting’, voordracht ten behoeve van het symposium ‘Eerlijk delen is niet moeilijk’ van Tax Justice Nederland en FNV, Amsterdam
- 12 September 2018 - ‘De argumenten voor- en tegen afschaffing dividendbelasting’, voordracht ten behoeve van het jaarcongres van de Bond voor Belastingbetalers, Den Haag
H. Vermeulen

- Europees belastingrecht, actualiteiten, Studiecentrum rechtspleging SSR, Utrecht 8 februari 2018
- De vernieuwde inhoudingsvrijstelling dividendbelasting, ACTL, Amsterdam, 28 mei 2018
- De deelnemingsvrijstelling (nationale praktijk), Paob, Utrecht 16 mei 2018
- Actualiteiten Europees belastingrecht, NOB, Zeist, 13 april 2018
- Dividendbelasting: Afschaffen of niet? Economische afwegingen, EU-recht en het wetsvoorstel, ACTL, Amsterdam, 27 september 2018
- The fight against corporate tax avoidance – Main features of the European Union’s Anti-Tax Avoidance Directive (ATAD), Academy of European Law ERA, Trier, Germany, 3 juli 2018
- Taxation of various types of cross-border income, ITAX Academy, Veldhoven, 10 oktober 2018
- Facing the challenge of hidden permanent establishments, ITAX Academy, Veldhoven, 9 oktober 2018
- Afschaffing dividendbelasting Amsterdam School of Real Estate, Amsterdam, 11 oktober 2018
- Tax Treaties and CIVs and REITs, International Tax Center ITC, Leiden 1 november 2018
- Vastgoedbeleggen: overzicht juridische en fiscale aspecten bij fondsstructuren Vastgoedbeleggen: Afschaffing dividendbelasting Amsterdam School of Real Estate, Amsterdam, 3 december 2018
- Zeer Vermogende Personen, Belastingdienst Academie, Utrecht, 7 december 2018

S. van Weeghel

- 11 januari 2018 - Speaker ‘Beneficial Ownership in ‘Tax Treaty Practice’, Symposium on Tax Treaty Abuse – From Beneficial Ownership to the Principal Purpose Test, University of Lausanne, Lausanne
- 24 januari 2018 - Panel ‘Corporate taxation in the digital era’, Breugel event, Brussels, Belgium
- 1 maart 2018 - Speaker Panel 1 ‘The OECD and the Brazilian Transfer Pricing System: how different are they?’, OECD Transfer Pricing Standard and Brazilian Approach: Challenges and Opportunities, Technical Transfer Pricing Event, Brasilia, Brazil
- 13 april 2018 - Co-Chair, Government Roundtable, 18th Annual Tax Planning Strategies, US and Europe, Amsterdam
- 14 juni 2018: Chair, IBFD/ACTL Mini-symposium & inaugural lecture ‘Miscommunication and Distrust in the International Tax Debate’, Amsterdam
- 5 september 2018 - Chair IFA/OECD Seminar, IFA Annual Congress, Seoul, South Korea
- 24 september 2018 - Speker ‘Principal Purpose Test/Verdragsmisbruik’, SOB PE Seminar: De Impact van het Multilateraal Instrument, Amsterdam
- 27 september 2018 - Leider Debat, ACTL Afternoon Seminar: Dividendbelasting: afschaffen of niet?, Amsterdam
- 20 oktober 2018 - Speaker, IFA/IBFD International Tax Developments over 80 years, IFA/IBFD/CUFE Seminar: New era: International Tax developments amidst BEPS, OBOR and HDE, Changzhou, China
- 30 oktober 2018 - Speaker ‘Digital Economy and the Common Consolidated Corporate Tax Base (CCCTB)’, 29th International Petroleum Tax Conference, Oslo, Norway

D. Weber

- 26 maart 2018 - The GAAR in the EU, IBDT/University of São Paulo
- 28 maart 2018 - Digital economy in the EU, IBDT/University of São Paulo
- 28 mei 2018 - De anti-misbruikbepaling, ACTL afternoon-conference De vernieuwde inhoudingsvrijstelling dividendbelasting, UvA, Amsterdam
- 18 juni 2018 - Chair panel Interpretation of the MLI, 13th GREIT Conference, Multilaterism and International Tax Law, University of Lisbon
- 19 juni 2018 - The Principal Purpose Test and Domestic GAARS; 13th GREIT Conference, Multilaterism and International Tax Law, University of Lisbon
- 28-29 juni 2018 - Chair of the ACTL Conference Taxing the digital economy, UvA, Amsterdam
- 29 juni 2018 - Moderator, panel ‘national approaches’ ACTL Conference, Taxing the digital economy, UvA, Amsterdam
- 10 juli 2018 - Chair of the ACTL afternoon seminar, Spoedmaatregelen fiscale eenheid: eerste reacties op het wetsvoorstel vanuit de praktijk, UvA, Amsterdam
21 August 2018 - Transfer pricing and Tax planning after BEPS, Tax administration Large corporations, São Paulo

23 August 2018 - Transfer pricing and State Aid, VII International Tax Law Congress, University of São Paulo

24 August 2018 - The Principal Purpose Test, VII International Tax Law Congress, University of São Paulo

3 September 2018 - Panelist in Seminar A – effectiveness of anti-tax avoidance mechanisms (Including limitations of benefits), IFA Conference, 2018 Seoul, South-Korea

4 September 2018, Chair seminar, Some recent developments in European Tax Law, EU Tax Law Group, Seoul, South-Korea

14 September 2018 - Tax planning and GAAR after BEPS, RUDN University, Moscow

21 September 2018: Chair Conference, EU Tax Law Conference, University of Copenhagen/Kromann Reumert’, Copenhagen


9 October 2018: Chair of the panel ‘New law on permanent establishments’, Symposium the Aftermath of BEPS, IBFD, Amsterdam

27 November 2018: CFC and EU-recht, PE-seminar Implementatie ATAD 1 & toetsing EU-recht, NOB, Driebergen

J. Wheeler


29 August 2018 – Participant, Mid-Summer Doctoral Meeting for Students of International Tax Law (DocMIT), IBFD, Amsterdam
