



UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law

Annual report 2018



Amsterdam Centre for Tax Law

Annual report 2018

Content

1	About	
Funding		5
Location		5
2	Working together	
Global Tax Conference Project		7
3	ACTL research programme	
Tax Sovereignty and (Anti)-Globalisation		9
Background and objective of the ACTL research programme		9
Research themes		10
Methodology		13
Objectives / strategy / societal relevance		13
Researchers		13
4	Organization	
Advisory board		15
Research staff Tax Sovereignty and (Anti)-Globalisation		16
Staff overview (including other employers)		17
5	Activities	
ACTL Research projects in the spotlights		19
More books by the ACTL		21
UvA-IBFD Advanced Master (LL.M) in International Tax Law: Principles, Policy and Practice		21
Amsterdam's LL.M in International Tax Law team wins international tax moot court competitions		21
6	Conferences and seminars	25
7	Key publications	31
8	Research output	
Academic publications		33
Professional publications		36
Presentations		40



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.

About

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 Hiltens
- 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 LL.M, 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 en 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.



ACTL research programme

Tax Sovereignty and (Anti)- Globalisation

Background and objective of the ACTL research programme

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

bilateral tax treaties concluded between States. Although bilateral tax treaties can also be considered an expression of tax sovereignty, at the same time they limit the taxing powers of the contracting States. European law especially limits the (tax) sovereignty of Member States.

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

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

The aim of the ACTL research is twofold: (i) to establish the limits on national tax sovereignty and national taxing jurisdiction set by international and supranational law, and (ii) to assess

¹ Controlled foreign corporations

whether these limits should be narrowed or broadened on the basis of criteria such as level playing field, interjurisdictional equity, free movement of persons and capital, budgetary stability, tax base integrity, fair interstate policy competition and taxpayers rights. The emphasis in the research 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 BEPS² project of the OECD which also includes multilateral instruments. These bilateral tax treaties are generally concluded on the basis of the OECD model tax convention on income and on capital. A bilateral tax treaty generally requires the state of residence of a taxpayer to prevent double taxation by providing either an exemption for foreign-sourced income or foreign-located capital which may be taxed in the state of source or locus, or a credit for the tax levied by the state of source. Research Theme 1 explores the extent to which tax jurisdiction is limited by 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 differences and similarities between the OECD Tax Model treaties/guidelines and the United Nation Tax Model treaties/guidelines, especially as regards tax treaties between developed and developing countries
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

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 impediments the CJEU allows, such as the need for effective fiscal supervision, 'the fiscal territoriality principle', protection of the coherence of the tax system, and the need for 'a balanced allocation of taxing powers between the member States'?
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.



The audience during the SFEER Conference

Research staff Tax Sovereignty and (Anti)-Globalisation

ACTL Fte

	Name	Fte		Name	Fte
Professors (9)	Prof. Dr R.P.C. Cornelisse	0.08	Researchers (20)	Samira Bentohami	0.00
	Prof. Dr S.C.W Douma	0.08		Reinout de Boer	0.00
	Prof. Dr M. van Hiltens	0.00		Victor Chew	0.00
	Prof. Dr O.C.R. Marres	0.16		Martine Chin-Oldenziel	0.00
	Prof. Dr J.L. van de Streek	0.16		Vanessa Ferreira	0.00
	Prof. Dr H. Vermeulen	0.16		Tjebbe Gerverdinck	0.00
	Prof. Dr P.J. Wattel	0.08		Gerrit Groen	0.00
	Prof. Dr D.M. Weber	0.20		Paul Hondius	0.00
	Prof. Dr S. van Weeghel	0.08		Alexia Kardachaki	0.00
Assistant professors (9)	Dr M. van Dun	0.00		Mick Knops	0.00
	Dr W.R. Kooiman	0.08		Martijn Nouwen	0.40
	Mr. A.L. Mertens	0.00		Elise Okhuizen	0.00
	Mr. Dr S.J. Mol-Verver	0.24		William Owusu Demitia	0.00
	Mr. drs. W.A.P. Nieuwenhuizen	0.00		Raul Papotti	0.00
	Dr E. Poelmann	0.16		Natalia Quiñones	0.00
	Dr A. Rozendal	0.00		Thidaporn Sirithaporn	0.00
	Dr Bruno da Silva	0.00		Afton Titus	0.00
	Dr J. Wheeler	0.24		Clark Warren	0.00
				Martijn Weijers	0.00
				Ciska Wisman	0.00

Total research staff (38)

Total Fte (2,84)



Prof. Pasquale Pistone
in discussion during
the taxing the digital
economy conference

ACTL Staff overview (including other employers)

Director

- prof. 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

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

- 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) Rozendaal
 - Assistant professor Corporate Taxation and International Tax Law
 - Head of Tax Technical Office RSM Netherlands Belastingadviseurs N.V.

- dr. Bruno da Silva
 - Assistant professor UvA-IBFD LL.M in International Tax law
 - Tax advisor Loyens & Loeff
- dr. J. (Joanna) Wheeler
 - Researcher ACTL
 - Senior Principal Research Associate IBFD



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.

Activities

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.



prof. dr. Jan van de Streek

A number of the most prominent ACTL research projects are explained on page 20-23.

ACTL Research projects in the spotlights

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

Reuven Avi-Yonah, Robert Danon, Adriana De Haro, Gijs Fibbe, Alessandra Flamini, Isabella de Groot, Werner Haslehner, Christiana HJI Panayi, Fred van Horzen, Luis Olmos, Suniel Pancham, Bart Peeters, Andreas Perdelwitz, Arne Schnitger, Luís Eduardo Schoueri, Daniel Shaviro, Bruno da Silva, Daniel Smit, Edoardo Traversa, Hein Vermeulen, Maarten de Wilde, Haiyan Xu and Ivan Zavirof.

New Edition of Terra/Wattel European Tax Law (editors: Peter J. Wattel, Otto Marres and Hein Vermeulen)

The seventh edition of this leading book (982 pages) brings a comprehensive and systematic survey of European Tax Law up to January 2018. It provides a state-of-the-art clarification and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law.

The consequences of the EU free movement rights ranging to the soft laws, meant putting a halt to harmful tax competition. The seventh edition of European Tax Law offers a cutting-edge analysis of the field surrounding tax law across Europe. It puts forward a thought-provoking discussion of the current EU tax rules, as well as of the EU Court's case law in tax matters.

The book was edited by ACTL professors Peter J. Wattel, Otto Marres en Hein Vermeulen.



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 belandden'*, Folia 26 april 2018 (<https://www.folia.nl/actueel/120983/hoe-twee-uva-juristen-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).
 - 'Publicatie dividendbelastingmemo's goed voor debat', De Telegraaf 27 april 2018 (<https://www.telegraaf.nl/financieel/1972949/publicatie-dividendmemo-s-goed-voor-debat>).
 - Studiogast Nieuwsuur 24 april 2018 over het afschaffen van de dividendbelasting (<https://tvblik.nl/nieuwsuur/24-april-2018>).
 - In 2019, prof. van de Streek was awarded the Saskia J. Stuivingel 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:
<http://actl.uva.nl/shared/faculteiten/nl/faculteit-der-rechtsgemeleerdheid/nieuws/2018/06/reinier-kooiman-%E2%80%99oneigenlijk-belastingvoordeel-in-open-cv%E2%80%99.html?origin=9dmjLYC1RP6ks5st2IDyJw>

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

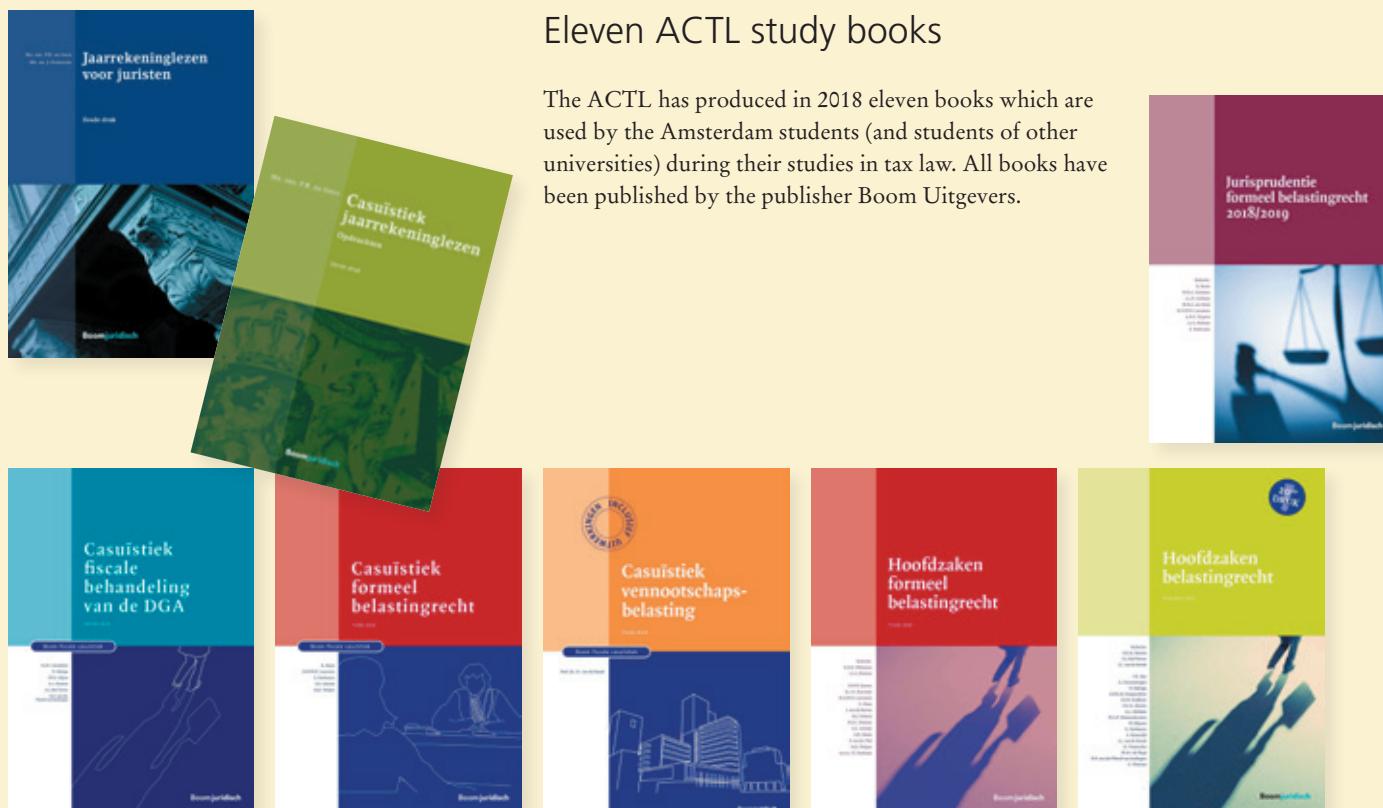
■ Dividendbelasting - Prof. Dr. O.C.R.

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.





The LL.M students during a trip to the European Court of Justice

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.

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.



The winners Gregorio Piran and Mattia Calabrese



In 2018, the ACTL organized the following eleven conferences, seminars and lectures in Amsterdam and in other parts of the world.

Conferences and seminars



Presentation of dr. Suzanne Mol-Verver during the seminar 'Belastingheffing deeleconomie: Airbnb belast of niet?'

22 FEBRUARY 2018 SFEER/ACTL CONGRES **Belastingheffing deeleconomie: Airbnb belast of niet?**

Renting rooms and housing to tourists is booming in Amsterdam. Is all this income taxed under the income tax? If affirmative, how, and what is desirable law?

Chair

Sylvester Schenck (director Tax affairs Register Belastingadviseurs)

Speakers

- Max van Engen (Head of Supervision and Enforcement Municipality of Amsterdam)
- Mr. Kim Kroon (Van Till Advocaten)
- Dr Suzanne Mol (Universiteit van Amsterdam)
- Prof. Dr Jan van de Streek (Universiteit Amsterdam)

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)

14 JUNE 2018

INAUGURAL LECTURE

PROF. DR. SJOERD DOUMA

**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

18-22 JUNE 2018

13TH GREIT CONFERENCE

**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 were present and discussed the Fundamentals & Recent Developments in EU Tax Law.

Speakers

- Ricardo Garcia Anton (IBFD)
- Ana Paula Dourado (CIDEFF, Univ. of Lisbon)
- Pasquale Pistone (IBFD, Univ. of Salerno, WU Vienna)
- Frans Vanistendael (KU Leuven)
- Ioanna Mitroyanni (European Commission)
- Richard Lyal (European Commission)
- Paolo Arginelli (IBFD, Univ. Cattolica del Sacro Cuore)
- Rita Szudoczky (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 (Univ. 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 Smit (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.

Visit this site for the lecture: <https://www.uva.nl/shared-content/faculteiten/nl/faculteit-der-rechtsgeleerdheid/nieuws/2018/06/hoe-zit-het-met-shell-en-de-dividendbelasting.html>

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 were discussed.

Chairs

- Prof. Dr Mariken van Hilt (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)
- Sriram 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).

9 OCTOBER 2018

SYMPOSIUM

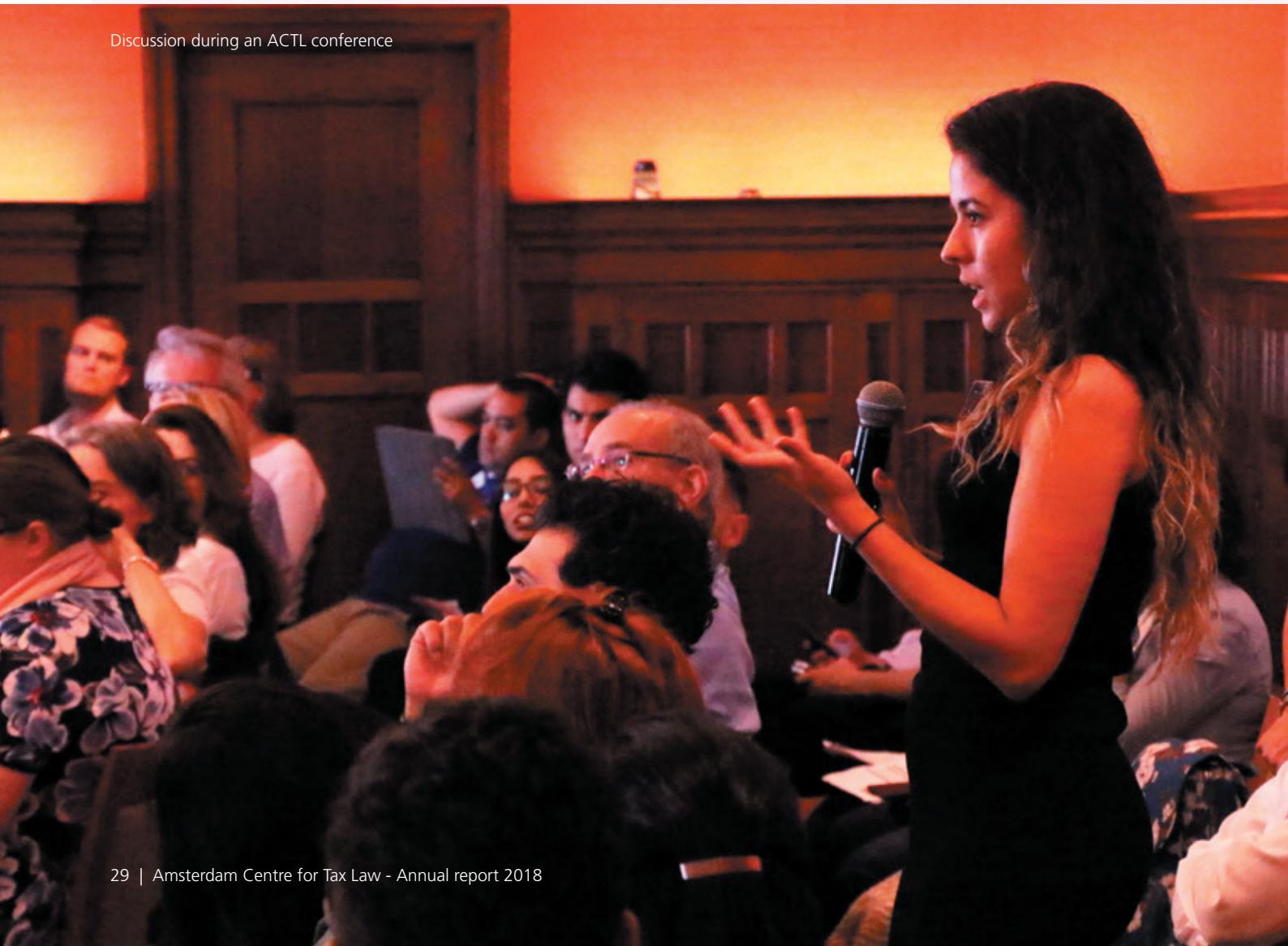
The Aftermath of BEPS

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 Kostic (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).

Discussion during an ACTL conference

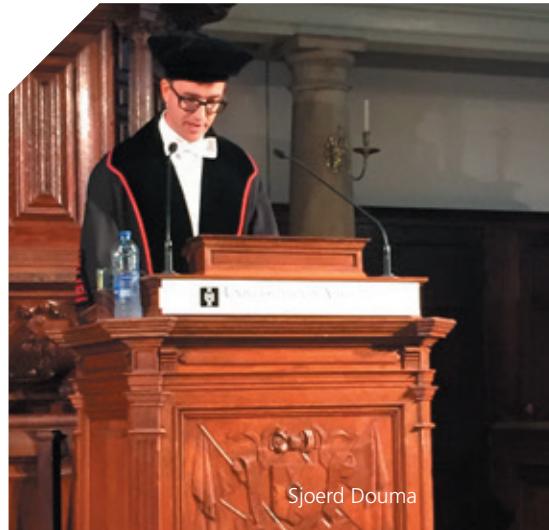


7



Key publications

- Sjoerd Douma, Miscommunication and Distrust in the International Tax Debate (inaugural lecture University of Amsterdam), Deventer: Wolters Kluwer 2018
- P.J. Wattel, O. Marres, H. Vermeulen (Co-editors), Terra/Wattel - European Tax Law, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018, 982 pp
- D. Weber and P. Pistone (editors), The Implementation of the Anti-BEPS rules in the European Union: A Comprehensive Study, IBFD, 2018, 452 pp.
- O. Marres, Dividendbelasting, 5th edition, Wolters Kluwer, 2018
- R.P.C. Cornelisse, Geruisloze omzetting FED fiscale brochures, 7e druk
- J.C. Wheeler (editor), Single Taxation?, IBFD Amsterdam, 2018
- S. van Weeghel, The OECD Model Tax Convention and Its Commentaries: Toward a Multilateral Approach?, Tax Treaties after the BEPS Project, A Tribute to Jacques Sasseville, Canadian Tax Foundation, August 2018, p. 297-308



- J.L. van de Streek, Shell en de dividendbelasting, Weekblad Fiscaal Recht 2018/7244, p. 806-814
- W.R. Kooiman en F.M. Witpeerd, Anonimisering door de cv: een leeuwenvennootschap, WFR 2018/78
- D. Weber, Enkele EU-aspecten van de antimisbruikbepaling van de inhoudsvrijstelling 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 bedrijfsopvolgingsfaciliteiten, 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

- Sjoerd Douma, 'An EU Free Movement and State Aid Perspective on the Development of IP in a Foreign PE', in: G. Maiso (ed.), *Taxation of Intellectual Property under Domestic Law, EU Law and Tax Treaties*, IBFD 2018, p. 37-50
- Sjoerd Douma, 'State Aid and Direct Taxation', in: B.J.M. Terra & P.J. Wattel, *European Tax Law*, Kluwer Law International, 2018, p. 883-926

- Sjoerd Douma, 'Procedural and Administrative Aspects of the CCCTB', in: *The EU Common Consolidated Corporate Tax Base – Critical Analysis* (Ed. Dennis Weber & Jan van de Streek), p. 235-241

W.R. Kooiman

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, Anonimisering 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 2018/194
- W.R. Kooiman, De bijdenkenbenadering, WFR 2018/199

O. Marres

Books

- O. Marres (Co-editor), *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018

- O. Marres, Dividendbelasting, 5th edition, Wolters Kluwer, 2018

Book chapters

- O. Marres, Update Chapter 6: The Parent-Subsidiary Directive. In *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018
- O. Marres, Update Chapter 16: Division of Tax Jurisdiction; Double Tax Relief Mechanisms; Tax Treaty Issues. In *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018

A. Rozendal

Books

- A. Rozendal, J.C. van Straaten en F.A.M. Schoenmaker, *Wegwijs in de overdrachtsbelasting*, 23ste druk, Sdu Uitgevers, Den Haag, 2018

Articles

- A. Rozendal, Vermogensetikettering van vastgoed in bedrijfsopvolgings-situaties, 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, Chapter 11: A Common (Consolidated) Corporate Tax Base (C(C)CTB). In Peter J. Wattel, Otto Marres, Hein Vermeulen, European Tax Law (Volume 1 General Topics and Direct Taxation), Fiscale Hand- en Studieboeken, Wolters Kluwer, 2018, p. 427-482

Articles

- J.L. van de Streek, *Shell en de dividendbelasting*, Weekblad Fiscaal Recht 2018/7244, p. 806-814
- J.L. van de Streek, Naschrift bij 'E.J.W. Heithuis, Ontgaat Shell inderdaad Nederlandse dividendbelasting? (Een reactie op 'Shell en de dividendbelasting' van prof. dr. J.L. van de Streek)', Weekblad Fiscaal Recht 2018/7247, p. 953-956
- J.L. van de Streek, Voorstellen tot een meer evenwichtige versoobering van de voorwaartse verliesverrekeningstermijn in de vennootschapsbelasting, Weekblad Fiscaal Recht 2018/215, p. 1494-1499

H. Vermeulen

Book chapters

- H. Vermeulen, Corporate Income Taxation. In Terra/Wattel - European Tax Law, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018, p. 373-391
- H. Vermeulen, Cross-Border Dividend Taxation. In Terra/Wattel - European Tax Law, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018, p. 413-430
- H. Vermeulen, Depreciation Rules and Roll-Over Relief under the Proposed CCTB Directive. In D. Weber, & J. van de Streek (Eds.), *The EU Common Consolidated Corporate Tax Base: critical analysis*, Vol. 58, EUCOTAX, Wolters Kluwer, 2018, p. 17-30
- 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
- H. Vermeulen, Individual Income Taxation. In P. Wattel, O. Marres, & H. Vermeulen (Eds.), *European Tax Law [21]*, Wolters Kluwer, 2018, p. 445-465
- H. Vermeulen and C. Wisman, The Netherlands: Permanent Establishments. In *Permanent establishments: a domestic taxation, bilateral tax treaty and OECD perspective*, - 6th edition, Wolters Kluwer, 2018, p. 1-30
- H. Vermeulen, R. Ruige and P. Ruige, De earnings-strippingbepaling en de per-elementbenadering.: Een Europeesrechtelijk analyse; noodzaak of anathema voor de interne markt? Weekblad voor Fiscaal Recht, 2018(7521), 1064-1073
- H. Vermeulen, I. Bradley, K. Buttenham and W. Mebis, The Future of Foreign Holding and Financing Companies. In 69th Annual Tax Conference, Canadian Tax Federation, 2018, p. 1-31

H. Vermeulen, Venootschapsbelasting.

In O.C.R. Marres, S.J. Mol-Verver and J.L. van de Streek (Eds). *Hoofdzaken belastingrecht, Boom Juridische Uitgevers*, Den Haag, 2018, p. 281-387

- H. Vermeulen, chapter 7.0.1. De fiscale beleggingsinstelling. In S.A.W.J. Strik and J.L. van de Streek (Eds). *Cursus belastingrecht Venootschapsbelasting*, Wolters Kluwer, 2018

- H. Vermeulen, chapter 7.0.2. De vrijgestelde beleggingsinstelling. In S.A.W.J. Strik and J.L. van de Streek (Eds). *Cursus belastingrecht Venootschapsbelasting*, Wolters Kluwer, 2018

P.J. Wattel

Books

- P.J. Wattel (Co-editor), *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018

Book chapters

- P.J. Wattel, Introduction. In *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018
- P.J. Wattel, General EU Law Concepts and Tax Law. In *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018
- P.J. Wattel and A.P. Dourado, Third States and External Tax Relations. In *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018
- P.J. Wattel, F. Boulogne and B. Terra, Tax Aspects of the European Economic Interest Grouping, the European Company and the European Cooperative Society. In *Terra/Wattel - European Tax Law*, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018

- P.J. Wattel, Conceptual Background of CJEU Case Law in Direct Tax Matters. In Terra/Wattel - European Tax Law, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018
- P.J. Wattel and C. Brokelind, Free Movement and Tax Base Integrity. In Terra/Wattel - European Tax Law, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018
- P.J. Wattel and M. Nouwen, Tax Competition and the Code of Conduct for Business Taxation. In Terra/Wattel - European Tax Law, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018
- P.J. Wattel, Anathema to the Internal Market; Commentary on Chapter 12 (by Ricardo García Antón: The limits of tax Sovereignty imposed by the interpretation of Supranational Law), in: Pasquale Pistone (ed.), European Tax Integration: Law, Policy and Politics, IBFD Amsterdam, p. 485-495
- P.J. Wattel, Double (Tax) jeopardy, Chapter 7 in: Joanna Wheeler (ed.), Single Taxation?, IBFD Amsterdam, p. 205-216

D. Weber

Books

- D. Weber and P. Pistone (editors), The Implementation of the Anti-BEPS rules in the European Union: A Comprehensive Study, IBFD, 2018, 452 pp

Book chapters

- D. Weber, Taxation, Chapter 23, In The law of the European Union – 5th edition, Wolters Kluwer, 2018, p. 829-848
- D. Weber and Rita Szudocky, Constitutional foundations: EU Competences; Treaty basis for Integrations, Sources and Enactment of EU Tax Law. In Terra/Wattel - European Tax Law, Vol. 1 - General Topics and Direct Taxation, 7th edition, Wolters Kluwer, 2018, p. 11-38

Articles

- D. Weber and D. Koeprijanov, Some thoughts on ‘the management’ of ‘Special investment funds’ following the entering into force of the AIFM Directive, EC Tax Review 2018-3, p. 139-146
- D. Weber, Enkele EU-aspecten van de antimisbruikbepaling van de inhoudingsvrijstelling dividendbelasting, WFR 2018/75, blz. 519-526

S. van Weeghel

Book Chapters

- S. van Weeghel, The OECD Model Tax Convention and Its Commentaries: Toward a Multilateral Approach?, Tax Treaties after the BEPS Project, A Tribute to Jacques Saserville, Canadian Tax Foundation, August 2018, p. 297-308

J.C. Wheeler

Books

- J.C. Wheeler (editor), Single Taxation?, IBFD Amsterdam, 2018, ISBN: 978-90-8722-491-2 (print), ISBN 978-90-8722-489-9 (eBook, ePub); 978-90-8722-490-5 (eBook, PDF)

Book chapters

- J.C. Wheeler, A More Coherent Approach to Determining Entitlement to Treaty Benefits in Arnold, B.J. (ed.), Tax Treaties After the BEPS Project: A Tribute to Jacques Saserville, Canadian Tax Foundation, 2018, p. 329-348, ISBN: 978-0-88808-301-2
- J.C. Wheeler, Do Taxpayers have a Right to DTR?, in Wheeler, J. (ed.), Single Taxation?, IBFD, Amsterdam, 2018, p. 149-180, ISBN: 978-90-8722-491-2 (print); ISBN 978-90-8722-489-5 (eBook, ePub); 978-90-8722-490-5 (eBook, PDF)

C. Wisman

Book chapters

- C. Wisman and H. Vermeulen, The Netherlands: Permanent Establishments. In Permanent establishments: a domestic taxation, bilateral tax treaty and OECD perspective - 6th edition, Wolters Kluwer, 2018, p. 1-30

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, 'Staatssteunpraatjes vullen geen gaatjes!', *NTFR* 2018/2105, p. 1-3
- 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, 'Rijksbelastingen worden geheven uit kracht van een brief', *Tijdschrift Formeel Belastingrecht* 2018/35
- W.R. Kooiman, 'Schenking tussen echtgenoten', *NTFR-B* 2018
- W.R. Kooiman, 'Rente door de eeuwen heen', *Fiscaal Tijdschrift FED* 2018/13

Case notes

- W.R. Kooiman, 'Waardestijging aandelen door overlijden erflater; fictieve verkrijging', *NLF* 2018/0462
- W.R. Kooiman, 'Internetconsultatie Uitvoeringsbesluit Wwft 2018', *NLF* 2018/0471

- W.R. Kooiman, 'Wetsvoorstel 'Toezicht trustkantoren 2018' naar Tweede Kamer', *NLF* 2018/0767
- W.R. Kooiman, 'Beleidsbesluit huwelijk en schenkbelasting', *NLF* 2018/0962
- W.R. Kooiman, 'Ontwerp Uitvoeringsbesluit Wwft 2018 voorgelegd aan Staten-Generaal', *NLF* 2018/0976
- W.R. Kooiman, 'Kamerbrief over nader uitstel totstandkoming UBO-register', *NLF* 2018/0977
- W.R. Kooiman, 'Terechte box 3-heffing over vermogen in Amerikaanse trust', *NLF* 2018/1477
- W.R. Kooiman, 'Onterechte aanslag schenkbelasting van circa € 6 miljoen; geen wil tot bevoordeling', *NLF* 2018/2174
- W.R. Kooiman, 'Wet toezicht trustkantoren 2018; memorie van antwoord Eerste Kamer', *NLF* 2018/2303
- W.R. Kooiman, 'Antwoorden vragen over anonimiseren van vermogen via een cv', *NLF* 2018/2556
- W.R. Kooiman, 'Beantwoording vragen spoedmaatregelen fiscale eenheid', *NTFR* 2018/124
- W.R. Kooiman, 'Rente niet aftrekbaar omdat sprake is van een deelnemerschapslening', *NTFR* 2018/550
- W.R. Kooiman, 'Voordeel in verband met garantstelling vormt alleen informeel kapitaal als dit zijn grond alleen vindt in concernmotieven', *NTFR* 2018/712
- W.R. Kooiman, 'Beantwoording vragen herziening fiscale-eenheidsregime', *NTFR* 2018/797
- W.R. Kooiman, 'Tegemoetkoming aan kleine ondernemingen bij herziening fiscale eenheid', *NTFR* 2018/1216
- W.R. Kooiman en M.H.C. Ruijschop, 'Wetsvoorstel Spoedreparatie fiscale eenheid bevestigt verwachtingen', *NTFR* 2018/1339
- W.R. Kooiman, 'Nadere conclusie A-G Wattel na HvJ 22 februari 2018, zaken C-398/16 en C-399/16 inzake interactie tussen antiwinstdrainagewetgeving en fiscale eenheid', *NTFR* 2018/1595

- W.R. Kooiman, 'Flankerende maatregelen generieke renteaftrekbeperking', *NTFR* 2018/2248.

- W.R. Kooiman, 'Liquidatieverliesregeling ex art. 13d, lid 4, Wet VPB 1969 dient grammaticaal te worden uitgelegd: liquidatieverlies tussenhouderster geaccepteerd', *NTFR* 2018/2249
- W.R. Kooiman, 'Na juridische fusie is rente toerekenbaar aan winningsbedrijf en dus aftrekbaar voor de heffing van winstaandeel', *NTFR* 2018/2421
- W.R. Kooiman, 'Algemene vragen over implementatie ATAD1', *NTFR* 2018/2536
- W.R. Kooiman, 'Eindarrest: Renteaftrekbeperking in strijd met vrijheid van vestiging', *NTFR* 2018/2598
- G.I. van Eijk, W.R. Kooiman en D.C. Simonis, 'Nota n.a.v. verslag Wet spoedreparatie fiscale eenheid', *NTFR* 2018/2740

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 non-discrimination 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 venootschap kosteloos is verleend aan een niet-ingezeten venootschap waarmee zij zich in een situatie van wederzijdse afhankelijkheid bevindt
- O. Marres, HR 23 maart 2018, 17/02152, BNB 2018/96: Beperking renteaftrek bij onderkapitalisatie geldt ook als rente wordt betaald aan verbonden lichaam dat geen deel uitmaakt van de groep

A.L. Mertens

Books

- A.L. Mertens, *Het beginsel van de minste pijn* - Ars Aequi Libri, 12e druk 2018, ISBN 987-94-9276-635-9
- A.L. Mertens, *De werknemerachting in het sociaal recht* - Een verkenning, Hoofdstuk 5 Fiscaal perspectief, Wolters Kluwer, Deventer 2018
- A.L. Mertens, *Hoofdzaken belastingrecht*, Hoofdstuk 3, Boom Juridisch, 20e, 2018,
- A.L. Mertens, *Fiscale behandeling van de DGA*, Hoofdstuk 8, Boom Juridisch, 6e, 2018
- A.L. Mertens, *Loonheffingen 2018* - Ars Aequi wetseditie; i.s.m. mr. Remko Hesse, Ars Aequi Libri, Nijmegen 2018, ISBN 978-94-9276-617-5]

Articles

- A.L. Mertens, *Het is maar een voorheffing*, NTFR 2018/2518
- A.L. Mertens, *De opkomst en groei van de kluseconomie 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 Winkelgelegenheid

Case notes

- A.L. Mertens, HR 4 mei 2018, BNB 2018/140c (Indeling startende werkgever als klein, middelgroot of groot. Uitgegaan kan worden van het in het eerste jaar verwachte premieloon)
- A.L. Mertens, HR 30 maart 2018, BNB 2018/114c (Verklaring arbeidsrelatie. Verlenen van thuiszorg in natura als bedoeld in de AWBZ)
- A.L. Mertens, HR 1 december 2017, BNB 2018/67c (Verrekening loonbelasting met inkomstenbelasting, Indien sprake is van inhouding, is goede trouw werknemer niet meer van belang)
- A.L. Mertens, HR 22 september 2017, BNB 2018/43c (Belastbaarheid van optierechten, uitgeoefend na vertrek werknemer uit Nederland, 30%-regeling niet van toepassing. Genietingsmoment)

A. Rozendaal

Articles

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

Books

- A. Rozendaal, 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
- A. Rozendaal, Compendium Fiscaliteit & Vastgoed, Kluwer, Deventer 2018 (onder redactie van E.J.W. Heithuis, met J.G.E. Gieskens, M.M.W.D. Merkx, M.J.J.R. van Mourik en J. Verbaan

E. Okhuizen

Books

- E. Okhuizen, Red. E.C.G. Okhuizen, L.J.A. Pieterse, *Hoofdzaken formeel belastingrecht*, Boom Juridisch, 4e, 2018

Articles

- E. Okhuizen, Verstrikt in de netten van de onzakelijke lening; een pleidooi voor eenvoud, FED 2018/18
- E. Okhuizen, HR 16 november 2018, nrs 18/00661, 18/00663 en 18/00665, NTFR 2018/2785
- E. Okhuizen, Conclusie A-G IJzerman, 25 september 2018, nr. 16/02230, NTFR 2018/2489
- E. Okhuizen, Conclusies A-G IJzerman, 25 juli 2018, nrs. 18/00352 en 18/00354, NTFR 2018/258
- E. Okhuizen, HR 23 februari 2018, nr17/00188, NTFR 2018/558

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, Model C redt de Nederlandse deelnemingsvrijstelling, Uitvergroot, V-N 2018/13.0
- J.L. van de Streek, Position paper ten behoeve van de dialoog op 12 april 2018 naar aanleiding van de brief belastingontwijking en belastingontduiking, UvA, 2018, p. 1-4 (zie ook downloads)
- J.L. van de Streek, De toekomst van de vermogensafname in de vennootschapsbelasting; principeel of praktisch? (bijdrage aan Cornelisse-special), FED 2018/22, p. 29-30
- J.L. van de Streek, De voorgestelde spoedreparatie van het fiscale-eenheidsregime in de vennootschapsbelasting; hoofdpijn en praktische malaise, FBN, 2018/30, p. 3-6
- Jan van de Streek, Shell's Unification in 2005 and the Dutch Dividend Withholding Tax, European Company Law Journal, no. 5 (October 2018), p. 148-155
- J.L. van de Streek, Gezamenlijk afschrijven op bedrijfsmiddelen: Iets voor ons mkb?, Het Register, Oktober, nr. 5, 2018, p. 40-46
- J.L. van de Streek, Populair publications
- J.L. van de Streek, Afschaffing dividendbelasting vraagt om overgangsmaatregel, opinie, Financieel Dagblad, 25 July 2018
- J.L. van de Streek, Aanpak van belastingontwijking door multinationals en (her)orientatie op fiscale bedrijfsstrategie, We Are Finance (Vaktijdschrift Beroepsorganisatie Registercontrollers (VRC)), 2018, nr 4 (december), p. 30-34
- J.L. van de Streek, Moffel de dividendbelasting niet weg in een verzamelwet, opinie, Trouw, 13 September 2018
- J.L. van de Streek, De versleten argumenten voor afschaffing van de dividendbelasting, gastcolumn, Follow The Money, 17 September 2018

H. Vermeulen

Book chapters

- H. Vermeulen and J.E. Schuurman, Vastgoed in de winstsfeer: inkomstenbelasting, Taxspecial, 2018, p. 175-230
- H. Vermeulen and J.E. Schuurman, Vastgoed in de winstsfeer: vennootschapsbelasting, Taxspecial, 2018, p. 231-269

Articles

- H. Vermeulen, De ‘afschaffing’ van de dividendbelasting en de gevolgen voor beleggen in Nederlands vastgoed, Vastgoed Fiscaal & Civiel, 4-6
- H. Vermeulen, Bevola: de Marks & Spencer-uitzondering is springlevend! Vakstudie Nieuws, 2018(39), 1
- H. Vermeulen, Bijvangst van de beoogde ‘afschaffing’ van de Nederlandse dividendbelasting: verbod op belegging in vastgoed door fbi’s.: Andere oplossingsrichtingen denkbaar, NTFR, Nederlands Tijdschrift voor Fiscaal Recht, 2018(1657), 1-3
- H. Vermeulen, Negatieve en positieve integratie: Dispariteiten met een staartje, Vakstudie Nieuws, 2018(1), 16-17. [0]
- H. Vermeulen and V. Dafnomilis, The (Draft) Laws Implementing ATAD I – An Overview of Implementation for Financial Undertakings in Different Member States, Especially as Regards the EBITDA Rule, Derivatives & Financial Instruments, 20(6), 1-6
- H. Vermeulen and J. Dortmans, Dutch Cross-Border Rollover Relief Regarding Real Estate, from an EU Law Perspective, Derivatives & Financial Instruments, 2018(2)
- H. Vermeulen, De gouden tip, Fiscaal Tijdschrift FED, 2018(2), [24]

Case notes

- H. Vermeulen, Bevola and Jens W. Trock. Losses of non-resident permanent establishment., No. C-650/16, Jun 12, 2018, (H&I 2018/452)
- H. Vermeulen, NN. Effect of Danish tax rules on setting off of losses., No. C-28/17, Jul 05, 2018, (H&I 2018/462) *Blog*
- H. Vermeulen, Bevola: The ‘Marks & Spencer Exception’ Is Still Alive!. Web publication/site, Kluwer International Tax Blog, 2018

P.J. Wattel

Articles

- P.J. Wattel, Voorwoord, in: O.C.R. Marres, Dividendbelasting, Kluwer, Deventer 2018
- P.J. Wattel en H. Vermeulen, Een *special* over vreemd vermogen voor Rob Cornelisse, Voorwoord in de Cornelisse-*special* van Fiscaal tijdschrift Fed 2018/9 t/m 28, p. 3
- P.J. Wattel, Vreemd (over vreemd recht en vreemd vermogen), Fed 2018/26, p. 36-37

Opinions

- P.J. Wattel, Doos drie; NJB 2018/4, p. 259
- P.J. Wattel, De Tipgever (derde bedrijf); NJB 2019/11, p. 731
- P.J. Wattel, Fast forward »; NJB 2018/21, p. 1479
- P.J. Wattel, Hoe de digitale platforms fiscaal te vatten? NJB 2018/26, p. 1861
- P.J. Wattel, Facts of Identity? NJB 2018/38, p. 2809
- P.J. Wattel, Van soevereiniteits-voorbereeld naar Unieplicht, óók voor exiteers; NJB 2018/41, p. 3065

D. Weber

Books

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

Articles

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

Populair publications

- D. Weber, Heffing van dividendbelasting heft geen goede reden; afschaffing is geen cadeau voor multinational, FD, 21 september 2018; <https://fd.nl/opinie/1271195/heffing-dividendbelasting-heeft-geen-goede-reden-afschaffing-is-geen-cadeau-voor-multinational>

C. Wisman

Books

- C. Wisman, P. Flutsch, L. Roos en L. Rijff, *Belastinggids 2018*, Wolters Kluwer, 2018, ISBN 9789013145779

Book chapters

- 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
- C. Wisman, Hoofdstuk 6 (Van VOF naar BV), in: Inleiding Belastingheffing Ondernemingen en Particulieren 2018, SDU Uitgevers, 2018
- C. Wisman, Hoofdstuk 7 (BV en concern), in: Inleiding Belastingheffing Ondernemingen en Particulieren 2018, SDU Uitgevers, 2018

- C. Wisman, Hoofdstuk 2, *De bronnen van het IBR en de samenhang daartussen*, in: H. Vermeulen (Ed.), Grondslagen internationaal belastingrecht (9e ed.). (Boom fiscale studieboeken). Den Haag: Boom juridisch, 2018, ISBN 9789462905849
- C. Wisman, Hoofdstuk 5, Besluit voorkoming dubbele belasting 2001, in: H. Vermeulen (Ed.), Grondslagen internationaal belastingrecht (9e ed.). (Boom fiscale studieboeken). Den Haag: Boom juridisch, 2018, ISBN, 9789462905849
- C. Wisman, Hoofdstuk 6A Internationaal belastingrecht, in: Hoofdzaken belastingrecht, 20e druk, Den Haag: Boom juridisch, 2018, ISBN 9789462904934

Case notes

- C. Wisman, Tijdsevenredige vermindering premiedeel algemene heffingskorting en verenigbaarheid Unierecht: bepalen ‘vergelijkbaarheid’ en ‘pro-rata’?, noot bij Hoge Raad 12-05-2017, 15/04545, FED 2018/122
- C. Wisman, Leeftijdsgrafs voor fiscale aftrek scholingsuitgaven in 2009 niet strijdig met EU Richtlijn inzake gelijke behandeling in arbeid en beroep, noot bij Hoge Raad 19-05-2017, 14/04751, FED 2018/123
- C. Wisman, Leeftijdsgrafs voor fiscale aftrek scholingsuitgaven in 2010 ook na beleidsmatige versoepeling ‘ondergrens’ niet strijdig met EU-Richtlijn inzake gelijke behandeling in arbeid en beroep, noot bij Hoge Raad 19-05-2017, 15/00582, FED 2018/124

Opinions

- C. Wisman, Column, Verliezen: ‘Beggar-Thy-Neighbour’?, Uitvergroot, Vakstudie-Nieuws, 15 augustus 2018, www.taxlive.nl
- C. Wisman, Column, ‘Deferred recovery’ en ‘deferred taxation’: rekening houden met latere waardeverminderingen? Uitvergroot, Vakstudie-Nieuws, 24 januari 2018 en www.taxlive.nl

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
- C. Wisman, Zakelijkheid garantstelling en aandeelhoudersmotieven bij verrekenprijscorrectie, Podcast, 22 juni 2018, Kluwer TaxVisions
- C. Wisman, Afbouw ‘aanrechtsubsidie’ niet strijdig met mensenrechten, Podcast, 26 april 2018, Kluwer TaxVisions
- C. Wisman, Vrij verkeer personen tussen EU en Zwitserland, Podcast, 23 maart 2018, Kluwer TaxVisions
- C. Wisman, Besluit zetelverplaatsing en aangifteplicht VPB, Podcast, 16 maart 2018, Kluwer TaxVisions
- C. Wisman, Conclusie A-G over latente meerwaarde en latere waardevermindering, Podcast, 19 januari 2018, Kluwer TaxVisions

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 antibelastingontwijkings’, 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-wantrouwien-in-het-internationale-belastingdebat>)
- Member panel ‘Seminar B: Alternatives to resolving tax disputes – evolving experience and possible developments’, Annual IFA Congress, Seoul 2018
- ‘De kaders van transparantie’ en ‘Gevolgen ontbreken rechtsbescherming bij uitwisseling inlichtingen’, NOB jaarcongres 2018 (report published in WFR 2018/195

M. van Hilten

- 12 January 2018 - Recent Case Law of the CJEU in the area of VAT; Wien University, Wenen
- 27 June 2018 - Chair of the conference ‘50 jaar Wet op de omzetbelasting 1968, Universiteit Leiden
- 28 June 2018 - Chair of panel in ACTL-conference, UvA, Amsterdam
- 9 November 2018 - CJEU case law in the field of customs law; ICC conference, Brussels
- 23 November 2018 - Annual conference on VAT law - Recent VAT Case Law of the CJEU, Europaïsche Rechtsacademie (ERA), Trier

O. Marres

- 5 March 2018 - Introduction ‘Buitenlandse ondernemingen actief in Nederland (with J.J.L. Leenman)’, Post-Master Internationaal & 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
- 28 May 2018 - Introduction ‘De vernieuwde inhoudsvrijstelling dividendbelasting’, seminar ‘De vernieuwde inhoudsvrijstelling dividendbelasting’, Amsterdam
- 14 June 2018 - Introduction, Fiscale studiebijeenkomst Hoge Raad ‘Rente, fiscale eenheid en EU-recht’, The Hague
- 21 June 2018 - Lecture ‘The Parent-Subsidiary Directive’, GREIT Conference and Summer Course, Lisbon
- 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
- 27 September 2018 - Chair and introduction ‘Wetsvoorstel Bronbelasting 2020’, ACTL afternoon seminar ‘Dividendbelasting: Afschaffen of niet? (Economische afwegingen, EU-recht en het wetsvoorstel)’, Amsterdam

A. Rozendaal

- 1 February 2018 - spreker op jaarcongres Vereniging voor Vastgoedjuristen, Amsterdam

J.L. van de Streek

- 18 Januari 2018 - ‘Maatschappelijk debat over belastingontwijkende multinationals’, voordracht ten behoeve van UvA-Alumni-bijeenkomst
- 19 Januari 2018 - ‘Belastingheffing deeleconomie’, voordracht ten behoeve van de Nieuwjaarsbijeenkomst van Het Register van Belastingadviseurs, Nieuwegein
- 23 Januari 2018 - ‘Kwalificatie van buitenlandse rechtsvormen’, voordracht ten behoeve van de Jonge Orde van Belastingadviseurs (JOB), Rotterdam
- Februari 2018 - ‘Een nihiltarieven in de vennootschapsbelasting: Mag dat?’, voordracht ten behoeve van het congres ‘How low can you go?’ van de Christiaanse-Taxateur (fiscale studievereniging Rotterdam), Rotterdam
- 22 Februari 2018 - ‘Airbnb-verhuur; belast in de inkomstenbelasting?’, voordracht ten behoeve van het SFEER-congres ‘Belastingheffing deeleconomie: Airbnb belast of niet’, (stationsrestauratie 1e klas) Amsterdam
- 7 June 2018 - Interviewer Faculteitscolloquium, Rechtenfaculteit UvA, Amsterdam
- 21 June 2018 - ‘De toekomst van renteaftrek en de aanpak van belastingontwijkende’, voordracht ten behoeve van de bijeenkomst van de Vereniging voor Insolventierecht Advocaten (INSOLAD), Amsterdam
- 18 June 2018 - Pop-up college ‘Shell en de dividendbelasting’, UvA, Amsterdam (www.uva.nl/shared-content/faculteiten/nl/faculteit-der-rechtsgeleerdheid/nieuws/2018/06/hoezit-het-met-shell-en-de-dividendbelasting.html)
- 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

- 27 November 2018 - 'CFC in Nederland', voordracht ten behoeve van het congres 'ATAD implementatie en het EU-recht' van de Nederlandse Orde van Belastingadviseurs (NOB) op te Breukelen
- 29 November 2018 - 'Wat hebben de Panama Papers opgeleverd?', voordracht ten behoeve van het 10de jaarcongres Witwassen onder leiding van prof. dr. M. Pheiffer RA, Universiteit Nyenrode, Breukelen

H. Vermeulen

- Europees belastingrecht, actualiteiten, *Studiecentrum rechtspleging SSR*, Utrecht 8 februari 2018
- De vernieuwde inhoudsvrijstelling 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 July 2018
- Taxation of various types of cross-border income, *ITAX Academy*, Veldhoven, 10 October 2018
- Facing the challenge of hidden permanent establishments, *ITAX Academy*, Veldhoven, 9 October 2018
- Afschaffing dividendbelasting *Amsterdam School of Real Estate*, Amsterdam, 11 October 2018
- Tax Treaties and CIVs and REITs, *International Tax Center ITC*, Leiden 1 November 2018
- Vastgoedbeleggen: overzicht juridische en fiscale aspecten bij fondsstructureringsVastgoedbeleggen: Afschaffing dividendbelasting *Amsterdam School of Real Estate*, Amsterdam, 3 December 2018
- Zeer Vermogende Personen, *Belastingdienst Academie*, Utrecht, 7 december 2018

S. van Weeghel

- 11 January 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 January 2018 - Panel member 'Corporate taxation in the digital era', Breugel event, Brussels, Belgium
- 1 March 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 Opportunites, Technical Transfer Pricing Event, Brasilia, Brazil
- 13 April 2018 - Co-Chair, Government Roundtable, 18th Annual Tax Planning Strategies, US and Europe, Amsterdam
- 14 June 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 - Spreker '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 October 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
- 26 October 2018 - Speaker 'Global Tax Policy Developments', The Forum on Economic and Fiscal Policy Conference 2018: Beyond tax policy, Amsterdam
- 30 October 2018 - Speaker 'Digital Economy and the Common Consolidated Corporate Tax Base (CCCTB)', 29th International Petroleum Tax Conference, Oslo, Norway

- 7 November 2018 - Panel member Session 1 on Tax Competition, Seminar: Pathways to global tax governance. Perspectives from the Netherlands and the Think20 network, The Hague
- 14 November 2018 - Lecturer, Beneficial ownership, LOB and international tax avoidance, ITC Tax Treaties Course, Leiden
- 6 December 2018 - Speaker, Nieuwe hervormingen - 'Hervormingen belastingstelsel', D66 Hans van Mierlo Stichting, The Hague

D. Weber

- 26 March 2018 - The GAAR in the EU, IBDT/University of São Paulo
- 28 March 2018 - Digital economy in the EU, IBDT/University of São Paulo
- 28 May 2018 - De anti-misbruikbepaling, ACTL afternoon-conference De vernieuwde inhoudsvrijstelling dividendbelasting, UvA, Amsterdam
- 18 June 2018 - Chair panel Interpretation of the MLI, 13th GREIT Conference, Multilateralism and International Tax Law, University of Lisbon
- 19 June 2018 - The Principal Purpose Test and Domestic GAARS; 13th GREIT Conference, Multilateralism and International Tax Law, University of Lisbon
- 28-29 June 2018 - Chair of the ACTL Conference Taxing the digital economy, UvA, Amsterdam
- 28 June 2018 - Moderator, panel 'Significant Digital Presence', ACTL Conference Taxing the digital economy, UvA, Amsterdam
- 29 June 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
- 20 August 2018 - Tax planning after BEPS, Organization of Lawyers, Brasilia, Brasil <http://www.oabdf.org.br/noticias/oab-df-promoveu-i-seminario-sobre-planejamento-tributario-internacional/>

- 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
- 27 September 2018 - Moderator, Panel economische en politieke beleidsafwegingen, ACTL afternoon seminar, Dividendbelasting: Afschaffen of niet?, UvA, Amsterdam
- 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

- 22 March 2018 – ‘An Unattainable Ideal?’, Conference ‘ITPA Meeting’, Geneva, Switzerland
- 26-27 March 2018 - Judge, Leuven Moot Court Competition, IBFD - Institute of Tax Law of KU Leuven, Leuven, Belgium
- 29 August 2018 – Participant, Mid-Summer Doctoral Meeting for Students of International Tax Law (DocMIT), IBFD, Amsterdam
- 9 October 2018 – ‘New Law on Tax Treaty Entitlement’, Symposium ‘The Aftermath of BEPS’, IBFD/UvA, Amsterdam

