



Faculty of Law

Amsterdam Centre for Tax Law



Winter Courses

International Tax Law

21-27 January 2015

European Direct Tax Law

29 January-3 February 2015



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Introduction

The ACTL has been organizing the Winter Course on European Direct Tax Law since 2010 and the Winter Course on International Tax Law as from 2011. Given the huge interest of participants who came from all over the world, both Courses have satisfied a need. The ACTL is proud to again offer two Winter Courses in 2015, with speakers who are the crème de la crème of International and EU Tax Law. The ACTL will continue its endeavours to, in addition to its research activities, develop high quality education initiatives.

Prof. dr. Dennis Weber

Director Amsterdam Centre for Tax Law

Amsterdam Centre for Tax Law

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

Within the University of Amsterdam, the ACTL is considered a Centre of Excellence. The research of the ACTL belongs to the 'Private and Public European law priority area', which is one of the Amsterdam Law School research priority areas.

The ACTL has a research staff of over twenty members, which includes professors, assistant professors and PhD researchers. In addition, several external researchers are associated with the ACTL. The ACTL regularly organizes (international) conferences, seminars and courses.

The Director of the ACTL is professor dr. Dennis Weber, professor of European Corporate Tax Law. The ACTL professors are: prof. dr. Rob Cornelisse, prof. dr. Otto Marres, prof. dr. Ben Terra, prof. dr. Hein Vermeulen, prof. dr. Peter Wattel, prof. dr. Dennis Weber and prof. dr. Stef van Weeghel.

Visit our website

www.actl.uva.nl

Amsterdam Center for Tax Law

Winter Courses

As part of its academic and teaching activities the ACTL has been organizing intensive courses on International and European tax law since 2010. This year's edition of the Winter Course on International Tax Law will take place between 21-27 January 2015 and the Winter Course on European Direct Tax Law between 29 January-3 February 2015.

The Winter Course on International Tax Law focuses on the practical problems of tax treaty application. It aims at bringing the participants' knowledge up-to-date with recent OECD developments, major issues on tax treaty interpretation, as well as relevant case-law on tax treaties around the world.

The topics of the Winter Course on European Direct Tax Law cover both EU legislation and the jurisprudence of the Court of Justice in the field of direct taxation focusing on their implications on every-day tax practice.

Accordingly, every year guest speakers invited from different Member States share their experiences with the participants on how European direct tax law developments impact on their national tax systems and what opportunities these offer to taxpayers to claim EU law compliant tax

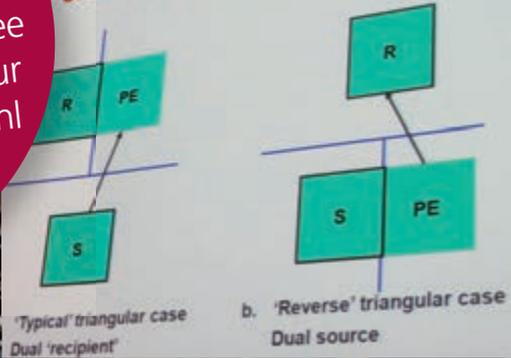
treatment for their transnational transactions and operations. At the same time, the course also aims at providing a sound theoretical basis for the understanding of the main issues and trends in European direct tax law. In the first three days of the course, emphasis lies more on the fundamentals of European direct tax law; in the last two days, recent developments and future prospects of highly relevant new proposals are discussed. The courses are interactive and discussion-orientated and conducted in a small group. The lecturers are drawn from a pool of international and European tax experts and academics with broad experiences in the practice and a comprehensive knowledge of the theory of their fields. After the courses the students will receive a certificate of the ACTL.



All students
receive a ACTL
Winter Course
certificate

The Winter Courses qualify for the NOB permanent education; see for more information our website www.actl.uva.nl

Appearance 1: Permanent establishments



 **Recent and Future OECD Developments**

ACTL Winter Course on International Tax Law
Amsterdam, 1 February 2011

Mary Bennett
Head of Tax Treaty & Transfer Pricing Division
OECD Centre for Tax Policy & Administration



International Tax Law

Programme directors: Stef van Weeghel and Dennis Weber

Programme coordinator: Bruno da Silva

List of instructors

Instructors in the 2015 edition of the course are:

- Jasper Arendse (Directorate of International Affairs Dutch Ministry of Finance)
- Tanja Bender (Univ. Leiden/PwC)
- Luc de Broe (K.U.Leuven/Laga)
- Melinda Brown (OECD CTPA)
- William Byrnes (Thomas Jefferson School of Law)
- Werner Haslehner (University of Luxembourg)
- Wilbert Kannekens (Meijburg & Co)
- Otto Marres (ACTL/Meijburg & Co)
- Hans Pijl (Deloitte)
- Luís Eduardo Schoueri (University of S. Paulo/ Lacaz Martins)
- Bruno da Silva (ACTL/Loyens & Loeff)
- Rogier Sterk (Loyens & Loeff)
- Rita Szudoczky (Vienna University of Economics and Business)
- Agata Uceda (DLA Piper)
- Hein Vermeulen (ACTL/PwC)
- Peter Wattel (ACTL/Dutch Supreme Court)
- Stef van Weeghel (ACTL/PwC)
- Joanna Wheeler (IBFD/ACTL)

Programme | 21-27 January 2015

Day 1 - Wednesday, 21 January 2015

9.00 - 10.30 Peter Wattel (ACTL/Dutch Supreme Court)	Tax Treaty interpretation <ul style="list-style-type: none"> ■ Principles of tax treaty interpretation and the Vienna Convention on the Law of Treaties ■ Legal status of the OECD Commentary ■ Static v Dynamic interpretation
10.30 - 11.00	Break
11.00 - 12.30 Bruno da Silva (ACTL/Loyens & Loeff)	Residence in Tax Treaties <ul style="list-style-type: none"> ■ Concept of residence for treaty purposes ■ The corporate residence tie-breaker ■ Dual resident companies and tax treaties with third countries
12.30 - 13.30	Lunch
13.30 - 15.00 Otto Marres (ACTL/Meijburg & Co)	Interest and Tax base erosion <ul style="list-style-type: none"> ■ Interest taxation and tax treaties ■ Earning stripping rules, thin capitalization rules and tax treaties
15.00 - 15.30	Break
15.30 - 17.00 Joanna Wheeler (IBFD/ACTL)	Methods for double taxation relief

Day 2 - Thursday, 22 January 2015

9.00 - 10.30 Jasper Arendse (Directorate of International Affairs Dutch Ministry of Finance)	Mutual Agreement Procedure and Arbitration
11.00 - 12.30 William Byrnes (Thomas Jefferson School of Law)	Exchange of Information and FATCA <ul style="list-style-type: none"> ■ Relevance of Exchange of Information for tax purposes ■ Important aspects on FATCA
12.30 - 13.30	Lunch
13.30 - 15.00 Rita Szudoczky (Vienna University of Economics and Business)	The concept of Permanent Establishment <ul style="list-style-type: none"> ■ Fixed PE, construction PE, agency ■ PE and the "services PE" alternative ■ Relevant case-law around the world
15.00 - 15.30	Break
15.30 - 17.00 Melinda Brown (OECD CTPA)	Recent and Future OECD Developments
17.00 - 19.00	Drinks

Day 3 - Friday, 23 January 2015

9.00 - 10.30 Agata Uceda (DLA Piper)	Transfer pricing: recent developments <ul style="list-style-type: none">■ The OECD BEPS approach
10.30 - 11.00	Break
11.00-12.30 Rogier Sterk (Loyens & Loeff)	Transfer pricing issues: a case study approach
12.30 - 13.30	Lunch
13.30 - 15.00 Hans Pijl (Deloitte)	Attribution of Profits to Permanent Establishments <ul style="list-style-type: none">■ Background and development of the Authorized OECD Approach
15.00 - 15.30	Break
15.30 - 17.00 Hans Pijl	Attribution of Profits to Permanent Establishments (cont.) <ul style="list-style-type: none">■ The Art 7 of the OECD Model Tax Convention■ Practical approach

Day 4 - Saturday, 24 January 2015

9.30 - 11.30 Hein Vermeulen (ACTL/PwC)	Applying tax treaties to hybrid entities <ul style="list-style-type: none">■ The OECD Partnership report and the OECD approach to hybrid entities■ Specific tax treaty clauses
11.30 - 12.00	Break
12.00 - 13.30 Hein Vermeulen	Applying tax treaties to hybrid entities <ul style="list-style-type: none">■ OECD report on granting tax treaty benefits to Collective Investment Vehicles■ OECD report on application of tax treaties to REITs■ Specific tax treaty clauses■ BEPS Action 2: Neutralise the effects of hybrid mismatch arrangements
13.30 - 14.30	Lunch

Day 5 - Monday, 26 January 2015

9.00 - 10.30 Werner Haslehner (University of Luxembourg)	Non discrimination in Tax Treaties
10.30 - 11.00	Break
11.00 - 12.30 Werner Haslehner	Non discrimination in Tax Treaties (cont.)
12.30 - 13.30	Lunch
13.30 - 15.00 Tanja Bender (Univ. Leiden/PwC)	Triangular Tax cases
15.00 - 15.30	Break
15.30 - 17.00 Luc de Broe (K.U.Leuven/Laga)	Employment income <ul style="list-style-type: none">■ The taxation of seconded employees■ The meaning of "employer" for tax treaty purposes■ Other relevant issues on the application of Art. 15 of the OECD MTC

Day 6 - Tuesday, 27 January 2015

09.00 - 10.30

Stef van Weeghel
(ACTL/PwC)

Tax Treaty abuse

- Treaty abuse in general
- Anti-abuse provisions
- Case-law around the world
- BEPS action 6: prevent treaty abuse

10.30 - 11.00

Break

11.00 - 12.30

Tax Treaty abuse (cont.)

Stef van Weeghel

12.30 - 13.30

Lunch

13.30 - 15.00

Tax Treaties and international tax planning

Wilbert Kannekens
(Meijburg & Co)

15.00 - 15.30

Break

15.30 - 17.00

Selected issues on international taxation

Luis Eduardo Schoueri
(University of S. Paulo/
Lacaz Martins)

Venue: tbd



European Direct Tax Law

Programme director: Dennis Weber

Programme coordinator: Thidaporn Sirithaporn

List of instructors

Instructors in the 2015 edition of the course are:

- Harm van den Broek (Radboud Universiteit Nijmegen/Deloitte)
- Sjoerd Douma (ITC/Leiden)
- Willibrord Egelie (Dutch Tax Administration)
- Gijs Fibbe (Erasmus University Rotterdam/Baker Tilly Berk)
- Georg Kofler (University of Linz)
- Raymond Luja (Maastricht University/Loyens & Loeff)
- Eric Poelmann (ACTL/Dutch Tax Administration)
- Wim Roels (European Commission)
- Thies Sanders (Loyens & Loeff)
- Bruno da Silva (ACTL/Loyens & Loeff)
- Jan van de Streek (ACTL/Loyens & Loeff)
- Rita Szudoczky (Vienna University of Economics and Business)
- Mario Tenore (Maisto e Associati)
- Peter Wattel (ACTL/Dutch Supreme Court)
- Dennis Weber (ACTL/Loyens & Loeff)
- Maarten de Wilde (ACTL/Erasmus University Rotterdam/Loyens & Loeff)

Programme | 29 January-3 February 2015

Day 1 - Thursday, 29 January 2015	
9.00 - 10.30 Peter Wattel (ACTL/Dutch Supreme Court)	The case law of the Court of Justice on direct taxes - General overview Negative integration in direct taxation: concept and reasons; core concepts: the scope of the fundamental freedoms, discrimination and restriction, justifications; the main clusters of direct taxes cases
10.30 - 11.00	Break
11.00 - 12.30 Peter Wattel	The case law of the Court of Justice on direct taxes - (cont.)
12.30 - 13.30	Lunch
13.30 - 15.00 Raymond Luja (Maastricht University/ Loyens & Loeff)	Harmful tax competition, fiscal State aid - Basics and new developments Influence of State Aid on rulings; the transfer pricing rules (Apple, Starbucks, FIAT, Amazon-cases), mismatches; patent boxes
15.00 - 15.30	Break
15.30 - 17.00 Raymond Luja	Harmful tax competition, fiscal State aid - (cont.)
17.00 - 19.00	Drinks
Day 2 - Friday, 30 January 2015	
9.00 - 10.30 Georg Kofler (University of Linz)	Tax treaties and EU law
10.30 - 11.00	Break
11.00 - 12.30 Rita Szudoczky (Vienna University of Economics and Business)	Parent - Subsidiary Directive - Basics and new developments
12.30 - 13.30	Lunch
13.30 - 15.00 Eric Poelmann (ACTL/Dutch Tax Administration)	Procedural aspects of EU tax law Recovery of taxes collected in violation of EU law: the principle of effectiveness versus the procedural rule of reason; forms of action, limitations under national law, state liability and the right to freestanding action, EU Charter of Rights
15.00 - 15.30	Break
15.30 - 17.00 Dennis Weber (ACTL/Loyens & Loeff)	Selected issues - Abuse of law Leur-Bloem, Emsland-Stärke, Halifax, Cadbury Schweppes, Thin cap GLO, SGI, Zwijsenburg, Foggia, SIAT, Itelcar, Olsen, Felixstowe
Day 3 - Saturday, 31 January 2015	
9.30 - 11.00 Harm van den Broek (Radboud Universiteit Nijmegen/Deloitte)	Merger Directive - Basics and new developments
11.00 - 11.30	Break
11.30 - 13.00 Mario Tenore (Maisto e Associati)	Selected issues - Withholding taxes Gerritse, Scorpio, Centro Equestre, Denkvit Internationaal, Amurta, Truck Center, Commission/Italy, X case (Feyenoord), ACO Industries, Société General
13.00 - 14.00	Lunch

Day 4 - Monday, 2 February 2015

9.00 - 10.30	EU law aspects of hybrid entities
Gijs Fibbe (Erasmus University Rotterdam/Baker Tilly Berk)	
10.30 - 11.00	Break
11.00 - 12.30	Selected issues - Freedom of capital and third States
Willibrord Egelie (Dutch Tax Administration)	Fidium Finanz, Lasertec, Holböck, A case, FII, Thin Cap GLO, Commission/Italy, Rimbaud, Prunus. Emerging Markets Series of DFA Investment Trust Company
12.30 - 13.30	Lunch
13.30 - 15.00	Selected issues - Exit taxes
Sjoerd Douma (ITC/Leiden)	National Grid Indus, Commission/Portugal, DMC
15.00 - 15.30	Break
15.30 - 17.00	My experience in EU tax litigation
Thies Sanders (Loyens & Loeff)	

Day 5 - Tuesday, 3 February 2015

9.00 - 10.30	Current and emerging issues in EU tax law
Maarten de Wilde (ACTL/Erasmus University Rotterdam/Loyens & Loeff)	Pending cases: Groupe Steria case (per element approach); Timac Agro-case (Marks & Spencer-exception); Commission/UK case (Marks & Spencer-exception); recent cases: Nordea bank Danmark and more
10.30 - 11.00	Break
11.00 - 12.30	Selected issues - Cross-border losses
Bruno da Silva (ACTL/Loyens & Loeff)	Futura, Marks & Spencer, Deutsche Shell, Lidl Belgium, X Holding, Philips Electronics, A Oy, SCA Group
12.30 - 13.30	Lunch
13.30 - 15.00	The future of corporate taxation in Europe (BEPS, CCCTB, etc.)
Jan van de Streek (ACTL/Loyens & Loeff)	
15.00 - 15.30	Break
15.30 - 17.00	Before the Court of Justice in EU Tax Cases - The European Commission's view
Wim Roels (European Commission)	

Oudemanshuispoort



Venues of the Winter Courses

The ACTL organizes its Winter Courses in several venues, which are all part of the University of Amsterdam. The most important venue is the 'Oudemanhuispoort', which is the main building of the Faculty of Law of the University.

The 'Oudemanhuispoort'

The Faculty of Law of the University of Amsterdam is located in the 'Oudemanhuispoort' (OMHP), which is situated in the city centre of Amsterdam. It is called a 'poort', which means gate, because the building is only accessible through a gateway between the Oudezijds Achterburgwal and the Kloveniersburgwal.

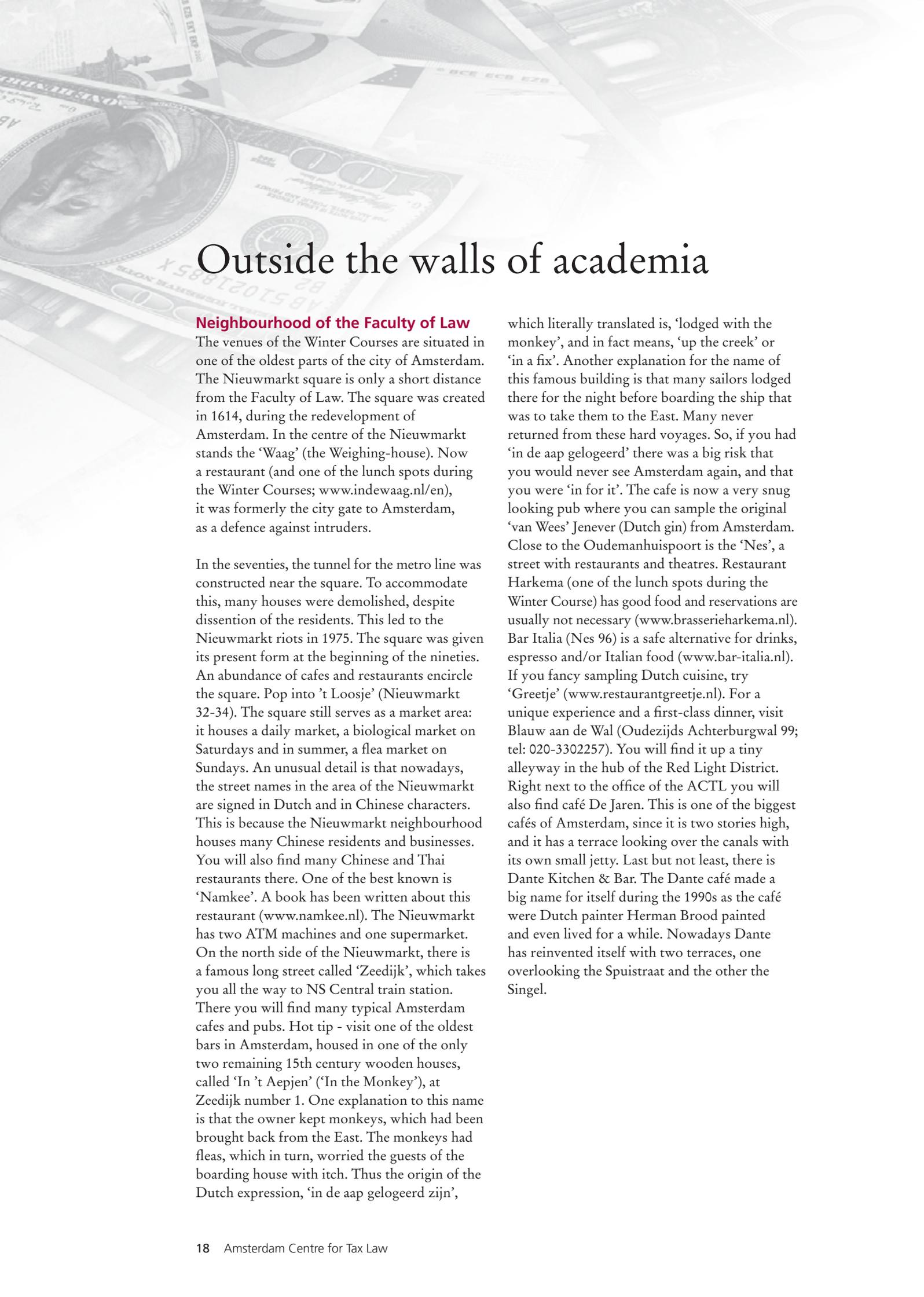
The faculty building has had many functions over the centuries. It was originally built in 1601 as a retirement home for old men ('oude mannen' in Dutch) and was financed with earnings from an Amsterdam lottery. After some remodeling the building became the Academy of the Visual Arts in 1837 and the museum of banker and art collector Adriaan van der Hoop in 1854. Since 1880 it has been the main building of the University of Amsterdam.

Amsterdam in winter time



Market Spui and Tumble bridge Kloveniersburgwal





Outside the walls of academia

Neighbourhood of the Faculty of Law

The venues of the Winter Courses are situated in one of the oldest parts of the city of Amsterdam. The Nieuwmarkt square is only a short distance from the Faculty of Law. The square was created in 1614, during the redevelopment of Amsterdam. In the centre of the Nieuwmarkt stands the 'Waag' (the Weighing-house). Now a restaurant (and one of the lunch spots during the Winter Courses; www.indewaag.nl/en), it was formerly the city gate to Amsterdam, as a defence against intruders.

In the seventies, the tunnel for the metro line was constructed near the square. To accommodate this, many houses were demolished, despite dissent of the residents. This led to the Nieuwmarkt riots in 1975. The square was given its present form at the beginning of the nineties. An abundance of cafes and restaurants encircle the square. Pop into 't Loosje' (Nieuwmarkt 32-34). The square still serves as a market area: it houses a daily market, a biological market on Saturdays and in summer, a flea market on Sundays. An unusual detail is that nowadays, the street names in the area of the Nieuwmarkt are signed in Dutch and in Chinese characters. This is because the Nieuwmarkt neighbourhood houses many Chinese residents and businesses. You will also find many Chinese and Thai restaurants there. One of the best known is 'Namkee'. A book has been written about this restaurant (www.namkee.nl). The Nieuwmarkt has two ATM machines and one supermarket. On the north side of the Nieuwmarkt, there is a famous long street called 'Zeedijk', which takes you all the way to NS Central train station. There you will find many typical Amsterdam cafes and pubs. Hot tip - visit one of the oldest bars in Amsterdam, housed in one of the only two remaining 15th century wooden houses, called 'In 't Aepjen' ('In the Monkey'), at Zeedijk number 1. One explanation to this name is that the owner kept monkeys, which had been brought back from the East. The monkeys had fleas, which in turn, worried the guests of the boarding house with itch. Thus the origin of the Dutch expression, 'in de aap gelogeed zijn',

which literally translated is, 'lodged with the monkey', and in fact means, 'up the creek' or 'in a fix'. Another explanation for the name of this famous building is that many sailors lodged there for the night before boarding the ship that was to take them to the East. Many never returned from these hard voyages. So, if you had 'in de aap gelogeed' there was a big risk that you would never see Amsterdam again, and that you were 'in for it'. The cafe is now a very snug looking pub where you can sample the original 'van Wees' Jenever (Dutch gin) from Amsterdam. Close to the Oudemanhuispoort is the 'Nes', a street with restaurants and theatres. Restaurant Harkema (one of the lunch spots during the Winter Course) has good food and reservations are usually not necessary (www.brasserieharkema.nl). Bar Italia (Nes 96) is a safe alternative for drinks, espresso and/or Italian food (www.bar-italia.nl). If you fancy sampling Dutch cuisine, try 'Greetje' (www.restaurantgreetje.nl). For a unique experience and a first-class dinner, visit Blauw aan de Wal (Oudezijds Achterburgwal 99; tel: 020-3302257). You will find it up a tiny alleyway in the hub of the Red Light District. Right next to the office of the ACTL you will also find café De Jaren. This is one of the biggest cafés of Amsterdam, since it is two stories high, and it has a terrace looking over the canals with its own small jetty. Last but not least, there is Dante Kitchen & Bar. The Dante café made a big name for itself during the 1990s as the café were Dutch painter Herman Brood painted and even lived for a while. Nowadays Dante has reinvented itself with two terraces, one overlooking the Spuistraat and the other the Singel.

FLTR: Grimburgwal, brasserie Harkema, restaurant Greetje, Dante Kitchen & Bar, Bar Italia and café De Jaren

Application

For applications visit our website:
www.actl.uva.nl (under News & Events)
Please note that there are limited
seats available.
Early bird discounts are available.





Radisson hotel - Discount

Discounted rooms are available at the Radisson Blu Hotel, Amsterdam. The hotel is located at Rusland 17, in one of the oldest parts of Amsterdam, close to the Winter Courses venues.

Please find below instructions for booking a hotel room:

- Visit the website: www.radissonblu.com/hotel-amsterdam
- On the right side type in the dates you would like to stay at the Radisson Blu
- Click on 'more search options'
- Type in 'ACTL' in the field promotional code
- Click 'view rates'
- The special rates will appear on the screen
- Your booking can be completed and needs to be guaranteed with a credit card
- Your reservation can be cancelled until 24 hours in advance

Uitgave



Ontwerp

www.crasborn.nl