

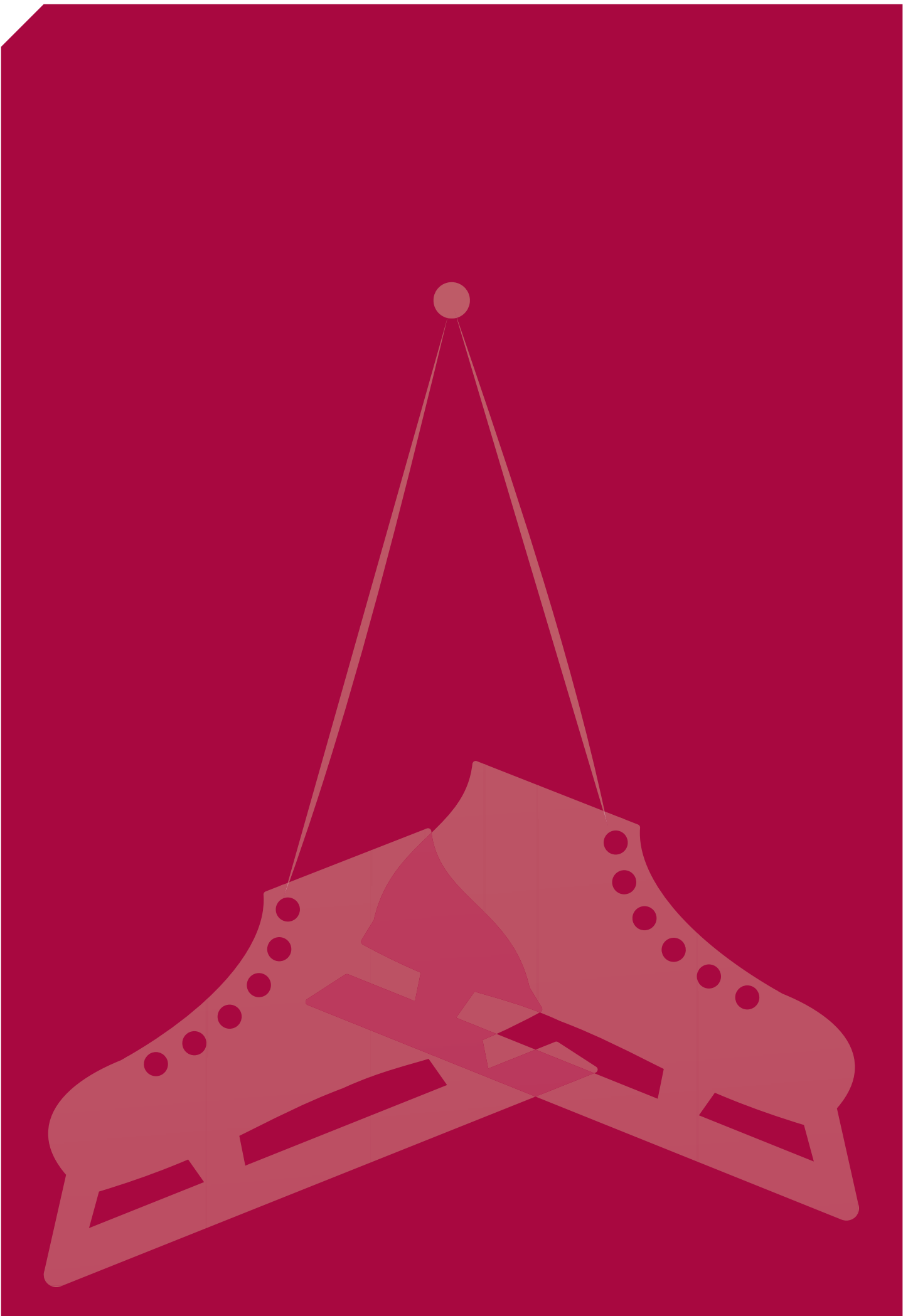


UNIVERSITY OF AMSTERDAM

Amsterdam Centre for Tax Law



WINTER COURSE
EUROPEAN AND
INTERNATIONAL
TAX LAW
9-15 FEBRUARY 2017



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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 will offer in 2017 again a Winter Course on European and International Tax Law.

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 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 Mariken van Hilten, prof. Dr Otto Marres, prof. Jan van de Streek, 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 Centre for Tax Law Winter Course

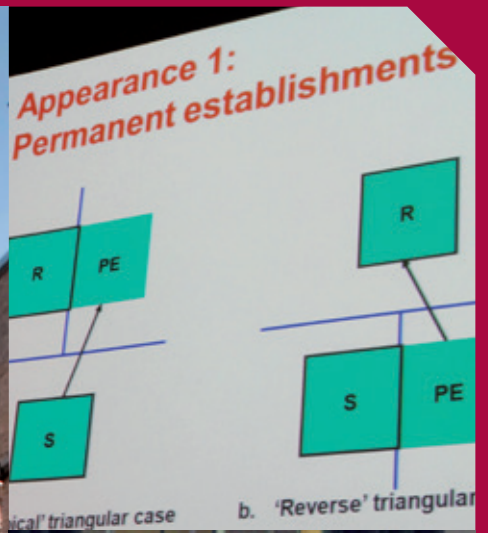
As part of its academic and teaching activities the ACTL has been organizing intensive courses on International and European tax law since 2010. This year's edition of the Winter Course will take place between 9-15 February 2017.

Winter Course on European and International Tax Law

During this edition of the Winter Course the most recent developments in the fields of European and International Tax Law will be discussed. For that purpose we gathered distinguished academics and practitioners that will provide insightful views on fundamental topics such as the new European Commission proposals on CC(C)TB, the European Commission decisions on State Aid (Apple, Engie, Fiat, McDonalds, Starbucks), recent EU case-law on direct taxation or the per-element approach under EU group taxation. Furthermore, this course will also approach the BEPS implementation within the EU through the Anti Tax Avoidance Directive and some of its fundamental provisions like the general anti-avoidance rule, the (EU) interest limitation rules, the (EU) CFC rules and also the switch-over clause, transfer pricing developments within the context of the OECD BEPS Actions Plans, the multilateral instrument under Action 15 as a tool for BEPS implementation in bilateral tax treaties, recent issues concerning tax treaty abuse, and much more...

Students who have attended the courses will receive a certificate from the ACTL.

**The Winter Course
qualifies for the NOB
permanent education**



European and International Tax Law

Programme Director: Prof. Dr Dennis Weber
Programme coordinator: Dr Bruno da Silva
Venue: tba

Lecturers in the 2017 edition of the course are:

- Peter Adriaansen (Loyens & Loeff)
- Prof. William Byrnes (A&M Texas University)
- Dr Kasper Dziurdz (WU Wien)
- Maikel Evers (OECD CTPA)
- Anna Gunn (Leiden University)
- Wilbert Kannekens (KPMG Meijburg)
- Prof. Dr Otto Marres (ACTL)
- Hans Pijl (Deloitte)
- Antonio Russo (Baker & McKenzie)
- Dr Bruno da Silva (ACTL/Loyens & Loeff)
- Rogier Sterk (Loyens & Loeff)
- Prof. Dr Jan van de Streek (ACTL)
- Agata Uceda (KPMG Meijburg)
- Prof. Dr Hein Vermeulen (ACTL)
- Prof. Dr Peter Wattel (ACTL/Dutch Supreme Court)
- Prof. Dr Dennis Weber (ACTL)

Programme

9-15 February 2017

Day 1 – Thursday, 9 February 2017

09.00-10.30

The new CC(C)TB proposals

Prof. Dr Jan van de Streek
ACTL

- Discussion of the EU common corporate (consolidated) Tax Base proposals
- Impact on non-EU countries
- EU Allowance for Growth and Investment (AGI)
- Super-deduction for R&D costs
- Temporary cross-border relief

10.30-11.00

Break

11.00-12.30

Recent State Aid developments

Anna Gunn
Leiden University

- Commission Notice on State aid and tax measures
- The decisions on Apple, Amazon, Fiat, McDonald's, Starbucks and Engie

12.30-13.30

Lunch

13.30-15.00

Recent State aid developments (cont.)

Anna Gunn
Leiden University

- Critical approach to recent State Aid decisions (including the US white paper on State Aid)

15.00-15.30

Break

15.30-17.00

Recent State Aid decisions: impact for practice

Peter Adriaansen
Loyens & Loeff

Day 2 – Friday, 10 February 2017

09.00-10.30 Recent EU case-law

Prof. Dr Peter Wattel
ACTL/Dutch Supreme Court

10.30-11.00 Break

11.00-12.30 Group taxation: the per-element approach

Dr Bruno da Silva - Claiming individual benefits in the context of a tax group: (Groupe Steria; Finanzamt
ACTL/Loyens & Loeff Linz; Pending Dutch cases before the CJ)

12.30-13.30 Lunch

13.30-15.00 General Anti-Tax Avoidance rule

Prof. Dr Dennis Weber - The EU GAAR
ACTL - EC Recommendation on tax treaty abuse
- EU beneficial owner cases

15.00-15.30 Break

15.30-17.00 Interest deduction limitation rule

Prof. Dr Otto Marres - OECD approach
ACTL - EU approach
- Hybrid structures

Day 3 – Saturday, 11 February 2017

10.00-11.00 **An EU switch-over clause**

Prof. Dr Jan van de Streek - Impact on non-EU countries
ACTL

11.00-11.30 **Break**

11.30-12.30 **The EU CFC rules**

Prof. Dr Jan van de Streek
ACTL

12.30-13.30 **Lunch**

Day 4 – Monday, 13 February 2017

09.00-10.30 BEPS and transfer pricing developments (actions 8-10 and 13)

Antonio Russo
Baker & McKenzie

- Amendments to TP guidelines
- IP transactions
- Contractual allocation of risks
- Other high risk areas
- TP documentation and country-by-country reporting

10.30-11.00 Break

11.00-12.30 BEPS and transfer pricing developments (actions 8-10 and 13) (cont.)

Agata Uceda
KPMG Meijburg

12.30-13.30 Lunch

13.30-15.00 Transfer Pricing: the challenge of searching for comparables

Prof. William Byrnes
A&M Texas University

15.00-15.30 Break

15.30-17.00 Transfer Pricing: a case study approach

Rogier Sterk
Loyens & Loeff

Day 5 – Tuesday, 14 February 2017

09.00-10.30	Developments on the application of tax treaties to hybrid entities
Prof. Dr Hein Vermeulen ACTL	<ul style="list-style-type: none">- Tax treaty entitlement of pension funds- Tax treaty entitlement of non-CIVs
10.30-11.00	Break
11.00-12.30	BEPS implementation: the multilateral instrument
Maikel Evers OECD CTPA	<ul style="list-style-type: none">- Tool box of options- Relationship between the multilateral instrument and bilateral treaties- Conflict clauses- Consistency in interpretation and implementation (co-ordinating body)- Flexibility (opt-out or opt-in mechanisms)
12.30-13.30	Lunch
13.30-15.00	The meaning of PE
Hans Pijl Deloitte	<ul style="list-style-type: none">- Commissionaire arrangements- List of PE exceptions- Construction sites
15.00-15.30	Break
15.30-17.00	The meaning of PE (cont.)
Hans Pijl Deloitte	

Day 6 – Wednesday, 15 February 2017

09.00-10.30

Tax Treaty abuse

Dr Kasper Dziurdz
WU Wien

- Minimum standard
- Limitation on Benefits rule
- Principal purpose test
- Other anti-avoidance measures
- Relation between domestic anti-avoidance rules and tax treaties

10.30-11.00

Break

11.00-12.30

Tax Treaty abuse (cont.)

Dr Kasper Dziurdz
WU Wien

12.30-13.30

Lunch

13.30-15.00

The current international tax environment: challenges for practitioners

Wilbert Kannekens
KPMG Meijburg



Venues of the Winter Course

The ACTL organizes its Winter Course 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 dissention 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). 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 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