

curriculum vitae



Daniël Smit (Rotterdam, 1976) first studied piano (classical) at the Royal Conservatory in The Hague. He then moved on to the Erasmus University Rotterdam, where he studied Dutch law and tax law and graduated cum laude. As per September 2021, he is an endowed professor at the law faculty of the University of Amsterdam, where he will teach European and international tax law. He also works as a tax expert at EY in Amsterdam. Daniël is the author of more than 200 national and international publications in the field of international and European tax law and is a regularly invited speaker for national and international conferences, lectures and colleges. His thesis was awarded the European Academic Tax Thesis Award 2012.

Qualifications

Sept 2021	Professor by special appointment Taxation of the Digital Economy, University of Amsterdam
2018/2019	Visiting professor Université Paris I: Panthéon-Sorbonne
2016	Professor by special appointment Corporate Taxation and Corporate Finance, Tilburg University
2015	Certificate Basis Kwalificatie Onderwijs (BKO)
2012	Winner European Academic Tax Thesis Award 2012
2011	PhD-degree on research "Freedom of Investment between EU and Non-EU Member States and its Impact on Corporate Income Tax Systems within the European Union" (Tilburg School of Economics and Management) ¹
2007	Member of Nederlandse Orde van Belastingadviseurs
2006	Completion of post-master Europese Fiscale Studies (accent directe belastingen)
2004	Winner NOB/LOF scriptieprijs 2004
1998-2004	Fiscaal recht (cum laude) en Nederlands recht, Erasmus Universiteit Rotterdam <ul style="list-style-type: none">• Afstudeervariant Fiscaal recht: internationaalrechtelijk• Afstudeervariant Nederlands recht: civielrechtelijk

¹ <https://pure.uvt.nl/ws/portalfiles/portal/5897717/Smit_freedom_02_12_2011_emb_tot_01_09_2013.pdf>.

- 2000-2002 Masterclass labour law
- Sectie arbeidsrecht van de capaciteitsgroep privaatrecht van de Erasmus Universiteit Rotterdam
- 1992-1995 Royal Conservatory of the Hague
- Vooropleiding piano klassiek (hoofdvak)
- 1988-1995 Erasmiaans Gymnasium Rotterdam
- Vakkenpakket: Nederlands, Engels, Frans, Duits, Latijn, Aardrijkskunde en Wiskunde B

Relevante werkervaring

- Sept 2021 Professor by special appointment Taxation of the Digital Economy, University of Amsterdam
- Since 2002 Ernst & Young belastingadviseurs LLP (now: EY)
- Associate partner
 - Hoofd bureau vaktechniek
 - Voorzitter van de EU competency group
- 2016-2021 Tilburg University
- Professor by special appointment Corporate Taxation and Corporate Finance
- 2007-2016 Tilburg University
- Academic researcher
- 2004-2007 Erasmus Universiteit Rotterdam
- PhD-candidate
- 2002-2004 Erasmus Universiteit Rotterdam
- Student-assistent bij de sectie fiscaal recht
- 2002 Nolst Trenité advocaten Rotterdam (thans Simmons & Simmons)
- Stage bij de sectie arbeidsrecht
- 2000-2001 Erasmus Universiteit Rotterdam
- Mentor bij het mentorstelsel bij de capaciteitsgroep algemene rechtswetenschappen

Publications since 2014

2004 (3)

Wetenschappelijke publicatie

- Compartimentering onder belastingverdragen, NOB/LOF scriptiereeks no. 13, 164 pagina's

Vakpublicaties

- Verslag EFS-seminar 'vrij verkeer van kapitaal', Weekblad 2004/6587, blz. 1127-1131
- Nederlands belastingrecht in Europees perspectief, FED fiscale actualiteiten, Kluwer, Deventer, blz. 38-45; 79-103; 105-114; totaal aantal pagina's publicatie: 168

2005 (4)

Wetenschappelijke publicaties

- Capital movements and direct taxation, the effect of the non-discrimination principles, EC Tax Review 3(2005), pp. 128-140
- Kwalificatie van geldverstrekkingen (in het bijzonder binnen de kapitaalsbelasting): enige beschouwingen naar aanleiding van Hof 's-Gravenhage 1 maart 2005 (co-productie met S.R.H. Buytendijk), Weekblad 2005/6641, blz. 1334-1339

Vakpublicatie

- Verslag EFS-seminar 'Dividenduitkeringen in Europa; Wat doet Nederland?', Weekblad 2005/6633, blz. 1059-1063

Overige publicatie

- Onderschat de gevolgen van Marks & Spencer niet (co-productie met Ben Kiekebeld), 22 december 2005, Het Financieele Dagblad

2006 (9)

Wetenschappelijke publicaties

- De inhoudingsvrijstelling in de Wet op de dividendbelasting 1965 en het vrij verkeer van kapitaal: huidige stand van zaken (co-productie met B.J. Kiekebeld), Maandblad Belastingbeschouwingen 2006/89, blz. 89-101

- Capital movements and third countries: the significance of the standstill clause ex article 57(1) EC in the field of direct taxation, EC Tax Review 4 (2006), blz. 203-214
- De deelnemerschapslening en de deelnemingsvrijstelling: beschouwing naar aanleiding van Hoge Raad 25 november 2005, BNB 2006/82 (prêt participatif), co-productie met M.A. Kormelink, Weekblad 2006/6696, blz. 1337-1344
- Cadbury Schweppes en de gevolgen voor Nederland, co-productie met B.J. Kiekebeld en P.F.E.M. Merks, Weekblad 2007/6704, blz. 129-139

Vakpublicaties

- Verslag van het EFS-seminar "Staatssteun en fiscaliteit", Weekblad 2006/6660, blz. 230-234
- Verslag van het EFS-seminar "Exitheffingen in Europa", Weekblad 2006/6679, blz. 835-839
- Annotatie in Fed Fiscaal Weekblad bij HvJ EG 12 september 2006, zaak C-196/04 (Cadbury Schweppes), verschijnt eind 2006, plm. 4 pag.
- Verslag 23e fiscale conferentie (co-productie met drs. K.M.D. van der Torren-Jakma), Weekblad 2006/1428, blz. 1428-1431

Annotatie

- Annotatie bij HvJ EG 12 september 2006, C-196/04 (Cadbury Schweppes), Fiscaal weekblad FED, 2006/112, blz. 13-20

2007 (11)

Wetenschappelijke publicaties

- The relationship between the free movement of capital and the other EC Treaty freedoms in third country relationships in the field of direct taxation: a question of exclusivity, parallelism or causality?' EC Tax Review 6 (2007), blz. 252-267
- Freedom of establishment and free movement of capital in Association and Partnership Agreements and direct taxation' (co-productie met B.J. Kiekebeld), EC Tax Review 5 (2007), blz. 216-230

Vakpublicaties

- Cross-Border Loss Relief in the EU: Uncertainty Remains after Oy AA (co-productie met B.J. Kiekebeld), 48 Tax Notes International, 12 (2007), blz. 1149-1151
- The free movement of capital and the taxation of third-country investments (co-productie met B.J. Kiekebeld), 47 Tax Notes International, 8 (2007), blz. 761-763
- Nederlands belastingrecht in Europees perspectief, Fiscaal Actueel (2), Kluwer, Deventer, 2007 (eds. J.A.R. van Eijnsden & B.J. Kiekebeld)
- Werken aan winst - parlementaire behandeling Wet Vpb 2007, Ernst & Young belastingadviseurs Rotterdam, Rotterdam, blz. 160-164 (ed. S.A.W.J. Strik) Annotaties
- Annotatie bij HvJ EG 24 mei 2007, C-157/05 (Holböck), Fiscaal Weekblad FED 2007/57, blz. 17-27
- Annotatie bij HvJ EG 13 maart 2013, C-524/07 (Test Claimants in the Thin Cap Group Litigation), Fiscaal Weekblad FED 2007/41, blz. 22-27
- Annotatie bij HvJ EG 5 juli 2007, C-321/05 (Kofoed), Fiscaal Weekblad FED 2007/71, blz. 25-28
- Annotatie bij HvJ EG 6 maart 2007, C-292/04 (Meilicke), Fiscaal Weekblad FED 2007/40, blz. 13-20
- Annotatie bij HvJ EG 14 december 2007, C-170/05 (Denkavit Internationaal), Fiscaal Weekblad FED 2007/11, blz. 13-20

2008 (11)

Wetenschappelijke publicaties

- EC Free Movement of Capital, Corporate Income Taxation and Third Countries: Four Selected Issues (co-productie met B.J. Kiekebeld), 9 (2008), Kluwer Law International, Alphen ad Rijn (Foundation of European Fiscal Studies, blz. 1-158)

Vakpublicaties

- De compenserende heffing en het EG-recht: Van Eurowings tot Columbus. In R.C.M. Brouwers, N.H.A. Gorissen, & B. Thomas (Eds.), Focus op verrekenprijzen en Europa, Kluwer, Deventer (Maastrichtse fiscale symposia, 17), blz. 99-112

- The CCCTB: Wishful thinking or future reality? (co-productie met B.J. Kiekebeld), 50 Tax Notes International, 4 (2008), blz. 321-322
- Fiscale eenheid (weer) over de grenzen? (co-productie met B.J. Kiekebeld), NTFR Beschouwingen, 8/9 (2008), blz. 16-21

Annotaties

- HvJ EG 6 december 2007, C-298/05 (Columbus Container Services), Fiscaal tijdschrift FED 2008/35, blz.17-25
- HvJ EG 18 december 2007, C-101/05 (Skatteverket v. A), Fiscaal tijdschrift FED 2008/57, blz. 4-11
- Hoge Raad 26 september 2008, Fiscaal tijdschrift FED 2008/104, blz. 25-28
- Hoge Raad 26 september 2008, Fiscaal tijdschrift FED 2008/105, blz. 25-28
- Hoge Raad 19 oktober 2008, Fiscaal tijdschrift FED 13 (2008), blz., 19-20
- Rechtbank Den Haag 16 juli 2008, Highlights & Insights on European Taxation, 1 (2008), 20, blz.115-116
- Rechtbank Den Haag 16 juli 2008, Highlights & Insights on European Taxation, 1 (2008), 20, blz.123-124

2009 (7)

Vakpublicaties

- Nederlands belastingrecht in Europees perspectief, FED Fiscale Brochures (eds. J.A.R. van Eijnsden & B.J. Kiekebeld), Kluwer, Deventer, 2009
- Recent ECJ cases on the free movement of capital (co-productie met B.J. Kiekebeld), 53 Tax Notes International 13 (2009), blz. 1207-1209

Annotaties

- HvJ EG 11 juni 2009, C-429/07, Highlights & Insights 2009/9.27

- Hoge Raad 10 juli 2009, nr. 43 744, Highlights & Insights 2009/10.5
- Hoge Raad 20 februari 2009, nr. 07/12314, Fiscaal tijdschrift FED 2009/65
- Hof Arnhem 28 juli 2009, nr. 08/00242, NTFR 2009/1950
- Hof Den Bosch 14 augustus 2009, nr. 08/00504, NTFR 2009/2277

2010 (18)

Wetenschappelijke publicaties

- Europeesrechtelijke perikelen rondom de Nederlandse dividendbelasting, Tijdschrift Fiscaal Ondernemingsrecht 2010/109, blz. 83-92
- De ondernemer in de Nederlandse inkomstenbelasting en het EU-recht (co-productie met R.C. de Smit), Weekblad 2010/6863, blz. 794-803

Vakpublicaties

- Are the Days of Exit Taxes in the EU Numbered?, 60 Tax Notes International 11 (2008), blz. 99-101
- The Lisbon Treaty and the impact on company taxation within the EU, BNA European Tax Service 1 (2010), blz. 4-6
- Taxing the Financial Sector within the EU, 12 BNA European Tax Service 11 (2010), blz. 10-11

Annotaties

- HvJ EU 21 oktober 2010, C-81/09 (Ildrima Tipou), Highlights & Insights 2011/1.1
- HvJ EU 15 juni 2010, C-70/09 (Hengartner and Gassner), Highlights & Insights 2010/10.12
- Hoge Raad 4 december 2009, nr. 08/02226, Fiscaal tijdschrift FED 2010/19
- Hof Den Haag 15 september 2009, nr. 08/00101, NTFR 2010/944
- Rechtbank Den Haag 16 oktober 2009, nr. 09/03250, NTFR 2010/43
- Hof Amsterdam 18 oktober 2009, nr. 07/01041, NTFR 2010/779

- Conclusie A-G Wattel 19 november 2009, nr. 09/01702, NTFR 2009/2733
- Rechtbank Breda 2 december 2009, nr. 08/03655, NTFR 2010/262
- Hoge Raad 9 april 2010, nr. 09/01703, NTFR 2010/904
- Conclusie A-G Jääskinen 29 april 2010, C-72/09, NTFR 2010/1259
- Hoge Raad 10 september 2010, nr. 09/04515, NTFR 2010/2166
- HvJ EU 28 oktober 2010, C-72/09, NTFR 2010/2574
- Conclusie A-G Kokott 11 november 2010, C-436/08. NTFR 2010/2883

2011 (11)

Wetenschappelijke publicaties

- Freedom of Investment between EU and Non-EU Member States and its Impact on Corporate Income Tax Systems within the European Union. Tilburg: Tilburg University, blz. 1-922
- The position of the EU Member States' associated and dependent territories under the freedom of establishment, the free movement of capital and secondary EU law in the field of company taxation, Intertax 2 (2011), blz. 40-61
- The Haribo and Österreichische Salinen Cases: To which Extent is the Court of Justice of the European Union Willing to Remove International Double Taxation Caused by the EU Member States?' European Taxation 7 (2011), blz. 275-284
- Report on the 1st Conference on Recent Tax Treaty Case Law, European Tax College, the Netherlands (co-productie met C.A.T. Peters), Intertax 4 (2011), blz. 223-228
- EU Free Movement of Capital and Corporate Income Taxation: The Relationship between the Free Movement of Capital and the Other TFEU Freedoms and Justification Grounds in a Third Country Context (co-productie met B.J. Kiekebeld), In Fiscal Sovereignty in the Member States in an Internal Market (ed. S.J.J.M. Jansen), Kluwer Law International: Alphen aan den Rijn, 2011, blz. 119-150

Vakpublicaties

- Common Consolidated Corporate Tax Base (eds. J.A.R. van Eijdsen, B.J. Kiekebeld, J.L. van de Streek & S.A.W.J. Strik), Fed Fiscale Brochure, Kluwer, Deventer, 2011
- The Prunus case: the CJEU clarifies the position of the Member States' associated and dependent territories under the free movement of capital, *Diritto e Pratica Tributaria*, XIII(3), blz. 1239-1259

Annotaties

- HvJ EU 5 mei 2011, C-384/09 (Prunus), Highlights & Insights 2011/8.3
- HvJ EU 10 februari 2011, C-436/08, NTFR 2011/909
- Rechtbank Den Haag 9 maart 2009, nr. 09/05430, NTFR 2011/1601

Overige publicatie

- Bij verhuizen over de grens dreigt voor fiscus een heffingslek (co-productie met B.J. Kiekebeld), 22 september 2011, *Het Financieele Dagblad*

2012 (10)

Wetenschappelijke publicaties

- EU Freedoms, Non-EU Countries and Company Taxation, Kluwer Law International, Alphen aan den Rijn, 2012, blz. 1-936
- General Report, in: *Tax Rules in Non-Tax Agreements* (eds M. Lang et al), IBFD, Amsterdam, blz. 1-26
- National Report, in: *Tax Rules in Non-Tax Agreements* (eds M. Lang et al), IBFD, Amsterdam, blz. 535-596
- The Financial Transaction Tax and the TFEU Freedoms, in: *Taxing the Financial Sector* (eds. D. Weber & O. Marres), IBFD, Amsterdam, blz. 121-142
- EU Freedoms, non-EU countries and company taxation: an overview and future prospect, *EC Tax Review* 5 (2012), blz. 233-247

- Europese verdragsvrijheden en derde landen: invloed op de Nederlandse vennootschaps- en dividendbelasting, TFO 2012/122, blz. 177-218
- Vrij kapitaalverkeer, dividendbelasting en derde landen: de stand van zaken, Tijdschrift voor Fiscaal Recht, 2012/426, blz. 693-704

Vakpublicaties

- De fiscale eenheid en het EU-recht: recente ontwikkelingen, Fiscaal Praktijkblad 9/2012, blz. 14-17

Annotaties

- Hof Den Bosch 9 maart 2012, nr. 11/00451, NTFR 2012/941
- Hof Den Bosch 2 augustus 2012, nr. 11/00740, NTFR 2012/2115

2013 (11)

Wetenschappelijke publicaties

- The Concept of Beneficial Ownership and Possible Alternative Remedies in Netherlands Case Law, in: Beneficial Ownership (eds. M. Lang et al.), IBFD, Amsterdam, 2013, blz. 59-90
- Netherlands pending cases X BV, C-24/12 and TBG Limited, C-27/12: discriminatory taxation of outbound dividends, the Netherlands overseas countries & territories and the free movement of capital, in: Recent and Pending Cases at the ECJ in Direct Taxation 2012 (eds. M. Lang et al.), Linde Verlag, Wenen, 2013, blz. 165-186
- Interest income and the impact of an exchange loss on the calculation of tax credit: Dutch Supreme Court Decision 17 June 2011, BNB 2012/23, in: Tax Treaty Case Law around the Globe 2012 (Eds. E.C.C.M Kemmeren & D.S. Smit), IBFD, Amsterdam, 2013, blz. 275-288
- Taxation of EU-Non-Resident-Companies under the CCCTB system: analysis and suggestions for improvement (co-productie met E.C.C.M Kemmeren), in: M. Lang et al. (eds), Corporate Income Taxation in Europe, Edward Elgar, Cheltenham, 2013, blz. 51-108

Annotaties

- Hoge Raad 15 november 2013, nr. 12/01866, NTFR 2013/2228 (Fins 'open end'-beleggingsfonds heeft geen recht op teruggaaf van dividendbelasting)
- AG HvJ EU 12 juni 2013, C-181/12, NTFR 2013/1389 (Duits onderscheid in ingezetenen en niet-ingezetenen voor vrijstelling erfbelasting in strijd met vrijheid van kapitaal)
- AG Wattel 14 maart 2013, nr. 12/04335, NTFR 2013/1388 (Zwitsers pensioenfonds heeft geen recht op teruggaaf ingehouden dividendbelasting)
- Hof Amsterdam 17 januari 2013, nr. 11/00180, NTFR 2013/526 (Prejudiciële vragen aan het HvJ over een 'Papillon-achtige' zaak I)
- Hof Amsterdam 17 januari 2013, nr. 11/00587, NTFR 2013/527 (Prejudiciële vragen aan het HvJ over een 'Papillon-achtige' zaak II)
- HvJ EU 28 februari 2013, C-425/11 (Ettwein), H&I 2013/5.4 (Use of splitting method to spouses with a residence in Switzerland)
- HvJ EU 3 oktober 2013, C-282/12 (Itelcar), C-282/12, H&I 2013/138 (Portuguese thin capitalisation rules. Free movement of capital)

2014 (22)

Wetenschappelijke publicaties

- Dutch Supreme Court 30 November 2012, BNB 2013/54: Determination of the place of effective management of a non-active company, in: Tax Treaty Case Law around the Globe 2013 (Eds. M. Lang et al.), IBFD, Amsterdam, 2014, blz. 51-63
- The 150km Requirement under the Dutch 30% Wage Tax Facility C-512/03 (Sopora), in: Recent and Pending Cases at the ECJ in Direct Taxation 2012 (eds. M. Lang et al.), Linde Verlag, Wenen, 2014, blz. 131-147
- Application of EU law in national courts in the relations between the Netherlands and the Netherlands' associated territories in the field of direct taxation, in: Litigation of EU tax law before European and non-European Courts, (ed. D. Jesús Jiménez-Valladolid de L'Hotellerie-Fallois), IBFD, Amsterdam, 2014, blz. 283-300

- De onzakelijke lening 'omlaag' en de Moeder-dochterrichtlijn, in: Strik(t) Fiscaal? Opstellen aangeboden aan Mr. Drs. S.A.W.J. Strik, Kluwer, Deventer, 2014, blz. 253 - 264
- De compartimenteringsleer en belastingverdragen, TFO 2014/132.2
- Netherlands: Sale of Dutch Real Estate by Non-Resident Company, Roll-Over Relief and Subsequent Recapture: Tax Treaty Override?, in: Tax Treaty Case Law around the Globe 2014 (Eds. E.C.C.M. Kemmeren & D.S. Smit et al.), IBFD, Amsterdam, 2014, blz. 109-119
- Substance Requirements for Entities Located in a Harmful Tax Jurisdiction under CFC Rules and the EU Freedom of Establishment, Derivatives & Financial Instruments, IBFD, 2014/6, blz. 259-265.

Vakpublicaties

- Nederlands belastingrecht in Europees perspectief, FED Fiscale Brochures (eds. J.A.R. van Eijdsden, B.J. Kiekebeld & D.S. Smit), Kluwer, Deventer, 2014, blz. 1-345 (m.u.v. blz. 225-326)
- De objectvrijstelling voor buitenlandse vaste inrichtingen, FED Fiscale Brochures (co-productie met R.C. de Smit, Kluwer, Deventer (forthcoming))

Annotaties

- Hoge Raad 14 februari 2014, nr. 12/04337, NTFR 2014/890 (Zwitsers pensioenfonds heeft geen recht op teruggaaf van geheven dividendbelasting)
- Hof Den Bosch 19 december 2013, nr. 12/00640, NTFR 2014/1157 (Standstillbepaling EG-Verdrag moet restrictief worden uitgelegd)
- AG HvJ EU 7 november 2013, C-47/12, NTFR 2014/330 (Kronos; Duitse vrijstelling van buitenlandse dividenden niet in strijd met vrij verkeer van kapitaal bij verliesverrekening Duitse moeder)
- AG HvJ EU 6 november 2013, C-190/12, NTFR 2014/331 (Poolse belasting op dividenden aan in de VS gevestigde beleggingsfondsen niet strijdig met vrij verkeer van kapitaal)
- Bundesfinanzhof 30 oktober 2013, C-560/13, H&I 2014/50 (Wagner-Raith; Reference for a preliminary ruling. Grandfatheringclause. Bundesfinanzhof)

- CJEU 5 juni 2014, C-24/12 (X BV and TBG), Highlights & Insights on European Taxation 2014/282 (Movement of capital between Member State and its own OCT restricted. Combating tax avoidance)
- CJEU 1 April 2014, C-80/12 (Felixtowe Dock and Railway Company), Highlights & Insights on European Taxation 2014/263
- EVA Hof 9 juli 2014, E-3/13 (Olsen-Norway), Highlights & Insights on European Taxation 2014/288 (Taxation of controlled foreign companies. Right of establishment. Free movement of capital)
- Hof Den Bosch 26 juni 2014, nr. 13/00578, NTFR 2014/2165 (Luxemburgse SICAV is niet vergelijkbaar met Nederlandse fbi)
- HvJ EU 11 september 2014, C-47/12, NTFR 2014/2326 (Kronos; Duitse vrijstelling van buitenlandse dividenden niet in strijd met vrij verkeer van kapitaal bij verliesverrekening Duitse moeder)
- AG Kokott 23 oktober 2014, C-172/13, NTFR 2014/2785 (Commissie tegen Verenigd Koninkrijk - Engelse 'Marks & Spencer'-wetgeving niet in strijd met de vrijheid van vestiging)
- A-G Kokott 13 november 2014, C-512/13 (150-kilometergrens in de 30%-regeling niet in strijd met EU-recht) NTFR 2014/2910)
- HvJ EU 13 november 2014, C-112/14, Commissie tegen Verenigd Koninkrijk (Britse maatregel om belastingontwijking te voorkomen in strijd met EU-recht) NTFR 2014/2909)

2015 (8)

Wetenschappelijke publicaties

- D.S. Smit, The “compartmentalization” doctrine under the new tax treaty between the Netherlands and Germany, in: Taxing German-Dutch Cross-Border Business Activities: A legal comparison with particular focus on the new bilateral tax treaty, H. Jochem et al. (eds), Nordhorn: Schöpe, 2015, blz. 419-443

Annotaties

- HvJ EU 13 november 2014, C-112/14, Commissie tegen Verenigd Koninkrijk (Tax legislation concerning attribution of gains to members of nonresident companies), H&I 2015/47
- Conclusie AG Mengozzi 18 december 2014, C-560/13 (Standstillclausule voor Duitse forfaitaire belastingheffing over inkomsten uit 'zwarte' beleggingsfondsen in LGO), NTFR 2015/461
- Conclusie A-G Niessen 17 december 2015, nr. 14/00528, NTFR 2015/594
- Conclusie A-G Wattel 19 maart 2015, nr. 14/03956 (Geen teruggaaf DB voor Luxemburgs paraplufonds), NTFR 2015/1319
- Hoge Raad 10 april 2015, nr. 14/00528 (Hoge Raad stelt prejudiciële vragen over de verlengde navorderingstermijn en standstill-bepaling), NTFR 2015/1318
- HvJ EU 21 mei 2015, C-560/13, NTFR 2015/1705 (Standstillclausule voor Duitse forfaitaire belastingheffing over inkomsten uit 'zwarte' beleggingsfondsen in LGO)
- Conclusie A-G Mengozzi 30 april 2015, C-241/14, NTFR 2015/1706 (Duitse overkoepelende belastingheffing niet in strijd met Overeenkomst EG – Zwitserland)

2016 (8)

Wetenschappelijke publicaties

- Inaugurele rede, Tilburg University, International Income Allocation Under EU Tax Law: Tinker, Tailor, Soldier, Sailor, Tilburg: Prismaprint, 2016, republished in: EC Tax Review 2017/2, pp 67-74

- Tax Treaty Case Law around the Globe 2016, Triangular case and carve-out provision under Dutch/Maltese tax treaty, pp 373-384, Amsterdam, IBFD, 2016

Vakpublicaties

- BEPS en het Europese arm's-Lengthbeginsel, WFR 2016/162, 1048-1053

Annotaties

- H&I case note CJ 15 februari 2017, No. C-317/15 (X), H&I 2017/74 (Free movement of capital does not apply to national legislation on the extended recovery period).
- H&I case note CJ 24 november 2016, No. C-464/14 (SECIL), H&I 2017/22 (Dividends received from a company established in a non-member State which is party to the association agreement)
- H&I case note brief Europese Commissie 6 juni 2016, nr. C(2015) 8343 final, H&I 2016/277 (Luxembourg's tax treatment of McDonald's)
- FED annotatie HR 8 juli 2016, nr. 15/00194, FED 2016/115 (per-elementbenadering)

2017 (11)

Wetenschappelijke publicaties

- X BV, Case C-398/16: Impact of Groupe Steria Doctrine on Dutch Tax Consolidation Regime and Interest Limitation Rule, in M. Lang et al, CJEU – Recent Developments in Direct Taxation, Linde Verlag, 2017, blz. 163-180
- The Arm's Length Standard: A Blind Spot in the CC(C)TB Proposal, in Weber / Van de Streek, The EU Common Consolidated Corporate Tax Base Critical Analysis, Kluwer, 2018, blz. 99-110
- The Influence of EU Tax Law on the EU Member States' External Relations: An Overview, 2017, in W. Haslehner et al, EU Tax Law and Policy in the 21st Century, Kluwer, 2017, blz. 215-230 (peer reviewed)
- Netherlands Report (Chapter 16), in M. Lang et al (eds), The Impact of Bilateral Investment Treaties on Taxation, IBFD, Amsterdam, 2017, blz. 391-414

Vakpublicaties

- Chapter 12, Anti Tax Avoidance Directive, in Terra/Wattel, European Tax Law, Kluwer, 2018, blz. 483-536
- Kwade wolk boven het fiscale-eenheidsregime: valt het tij nog te keren?, MBB 2018/1/4
- The Credit Suisse Cases and Intra-Group Financing: Dutch Supreme Court Strikes a Balance between Tax Planning and Tax Avoidance, co-productie met R.C. de Smit, Derivatives and Financial Instruments 2017/06/03
- Uitvergroet Hilversum III bestond nog niet, V-N 2017/28.0

Annotaties

- FED annotatie Credit Suisse, HR 21 april 2017 , FED 2017/120, FED 2017/121, FED 2017/122, FED 2017/123
- Case Note CJ 20 December 2017, Cases C-504/16 & C-613/16 (Juhler Holding / Deister Holding), H&I 2018/74
- Case Note CJ 15 February 2017, Case C-317/15 (X), H&I 2017/74

2018 (12)

Wetenschappelijke publicaties

- Hoofdpijnen fiscaal pakket 2019 voor multinationaal bedrijfsleven: verliezen fiscale kroonjuwelen hun glans?, Vol. 147 (2018), no. 7256, blz. 1273-1284
- The Arm's Length Standard: A Blind Spot in the CC(C)TB Proposal, in Weber / Van de Streek, The EU Common Consolidated Corporate Tax Base Critical Analysis, Kluwer Law International, 2018, blz. 99-110
- Pending Case C-272/17 (Zyla): Schumacker-Doctrine and Social Security Contributions, in: CJEU - recent developments in direct taxation 2017, editors Lang, M., Pistone, P., Rust, A., Linde, 2018

Vakpublicaties

- Tax planning and state aid, in: The implementation of anti-BEPS rules in the EU : a comprehensive study, editors Pistone, P., Weber, D., IBFD, Amsterdam, 2018, blz. 121-132

- The Court of Justice EU pulls down Dutch interest limitation rule (Case X BV, C-398/16), EC tax review, Vol. 27 (2018), no. 6 ; blz. 303-308
- De Nederlandse implementatie van de earningstrippingbepaling uit ATAD 1, MBB 2018/11, blz. 11-25
- Uitvergroot: Op losse schroeven, V-N 2018/15.0
- Uitvergroot: Europese fraud legis, V-N V-N 2018/49

Annotaties

- Annotatie Hoge Raad d.d. 19 oktober 2018, rolnr. 15/00194 FED 2018/173: Eindarrest omtrent de verenigbaarheid van art. 10a Wet VPB 1969 met de vrijheid van vestiging in het licht van de uit het Groupe Steria -arrest voortvloeiende 'per-elementbenadering'
- Annotatie HvJ 20 september 2018, EV. Free movement of capital. Discrimination. Deduction of taxable profits, H&I 2018/453
- Annotatie HvJ EU 31 mei 2018, rolnr. C-382/16, Hornbach, H&I 2018/304
- Annotatie HvJ EU 20 december 2017, rolnr. C-504/16, Deister & Juhler Holding, H&I 2018/74

2019 (10)

Wetenschappelijke publicaties

- Ch2: Temporal Aspects of Passive Income under DTCs: Some Examples Based on Dutch Case Law, in: Time and tax: issues in international, EU, and constitutional law, Editors Haslehner, W.C., Kofler, G.W., Rust, A., Kluwer Law International, 2019
- New Perspectives on Fiscal State Aid: Legitimacy and Effectiveness of Fiscal State Aid Control - Chapter 5: State Aid and Domestic Anti-tax Avoidance Rules: Who Is in Charge? - A Preliminary Analysis, EUCOTAX Series on European Taxation; Series edition 64, Kluwer Law International, 2019, blz. 87-102
- Tax Treaty Case Law around the Globe 2018: Chapter 32: Netherlands: Non-Discrimination Clause under Dutch/Israeli Tax Treaty and Dutch Group Taxation Regime, IBFD Amsterdam 2019

Vakpublicaties

- Belastingheffing bij digitale ondernemingen, Ondernemingsrecht 2019/1, blz. 25-33
- VN Uitvergroot: Afscheid van een fiscaal kroonjuweel?, V-N 2019/48.0

- VN Uitvergroot: Power play of fair play?, V-N 2019/12.0
- Literature Review: Combating Tax Avoidance in the EU: Harmonization and Cooperation in Direct Taxation, Eucotax Series on European Taxation, J. Manuel Almudí Cid, J. A. Ferreras Gutiérrez & P. A. Hernández González-Barreda eds, Kluwer Law International, 2018, Intertax 2019/4, blz. 418-420

Annotaties e.d.

- Case note H&I 2019/41: Vorarlberger Landes- und Hypothekenbank. Austrian bank levy is not contrary to EU law, CJ 22 November 2018, C-625/17, H&I 2019/41
- H&I 2019/187: X GmbH. Standstill clause. Justification of restriction on free movement of capital, CJ 26 February 2019, C-135/17, H&I 2019/187
- Cursus Belastingrecht, Europees belastingrecht, Antibelastingontwikingsrichtlijn (samen met S. Pancham en R. Brandsma)

2020 (12)

Wetenschappelijke publicaties

- Recente ontwikkelingen dividendbelasting, Ondernemingsrecht 2020/21, blz. 108 t/m 115
- Direct Taxation aspects of EU Association Agreements, Handbook EU Tax Law, Edward Elgar Publishing, 2020
- Implementing the Multilateral Instrument in the Netherlands, co-author Frederik Boulogne, forthcoming in 2020 or 2021
- The Netherlands II: Dutch Supreme Court 18 January 2019: Dutch dividend withholding tax and MFN-clause under NL/ZA Tax Treaty, forthcoming in 2020 or 2021

Vakpublicaties

- VN Uitvergroot, If it ain't broken anymore, stop fixing it, V-N 2020/12.0
- VN Uitvergroot: Fiscale staatssteun: van selectivity naar inconsistency?, V-N 2020/ 59.0
- Bespreking eindrapport Commissie Ter Haar 'Op weg naar balans in de vennootschapsbelasting', Ondernemingsrecht 2020/120

Annotaties e.d.

- Cursus Belastingrecht, Europees belastingrecht, Antibelastingontwijkingsrichtlijn (samen met S. Pancham en R. Brandsma), 2020
- Cursus Belastingrecht, Europees belastingrecht, onderdeel fiscale staatssteun, 2020
- Cursus Belastingrecht, Europees belastingrecht, onderdeel digitale ondernemingen, 2020
- Case note, CJ 2 April 2020, C-458/18, GVC Services, Company registered in Gibraltar is not a company of a Member State, H&I 2020/245
- Case note CJ 30 January 2020, no. C-156/17, Köln-Aktiefonds, Deka, EU law precludes condition on distribution of proceeds of investments within 8 months, H&I 2020/47

Optredens als spreker bij (inter)nationale congressen, seminars, gastcolleges e.d. (91)

- Speaker, chair and co-organizer (online) Tax Treaty Case Law Conference 2020 in Tilburg, 14-15 May 2020
- Exec. LL.M. online lecture Free Movement of Capital, non-EUCountries and Direct Taxation, University of Amsterdam, 13 May 2020
- Post-Master Lecture Internationaal & Europees Belastingrecht, Dividenduitkeringen verricht door fondsen, Erasmus University, 4 March 2020 (together with Erwin Nijkeuter)
- Exec. LL.M. lecture International Tax Center, De evenwichtige verdeling van heffingsbevoegdheid, 23 January 2020, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, derde landen en bronheffingen, 6 February 2020, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, State aid and tax avoidance, 20 February 2020, Universiteit Leiden
- ERA, training update EU Tax Law, ERA Trier, 13 January 2020
- Speaker during pending CJEU pending cases conference, WU Vienna, 22-24 November 2019
- Presentation EJTN seminar, EU direct taxes and national treatment, Vilnius, 12 September 2019
- Presentation EU Tax Directives during ERA Trier Summer School Direct Taxation, 8 July 2019
- Presentation NOB conference Tax Talents, "Belastingheffing digitale ondernemingen", 24 januari 2019, Zeist
- Exec. LL.M. online lecture Free Movement of Capital, non-EUCountries and Direct Taxation, University of Amsterdam, 22 May 2019
- Exec. LL.M. lecture International Tax Center, D evenwichtige verdeling van heffingsbevoegdheid, 17 January 2019, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, derde landen en bronheffingen, 29 januari 2019, Universiteit Leiden

- Exec. LL.M. lecture International Tax Center, EU Tax Harmonization, 11 February 2019, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, State aid and tax avoidance, 5 March 2019, Universiteit Leiden
- Presentatie EFS post-master "Uitkeringen door Nederlandse fondsen (samen met Erwin Nijkeuter), 9 maart 2019
- Presentation during the ACTL seminar (UvA) on the CJ Danish "beneficial owner"-cases, 25 June 2019
- Voorzitter NOB conferentie Tax Talents, 18-19 januari 2018
- Presentation on state aid and anti-tax avoidance measures during the Tilburg University Conference "New Perspectives on Fiscal State Aid: Legitimacy and Effectiveness of Fiscal State Aid Control", 23 February 2018
- Speaker during Tax Treaty Case Law Conference 2017 in Tilburg, 26 May 2018
- Presentation ATAD during GREIT Summer School, Lisbon, 20 June 2018
- Presentation EU Tax Directives during ERA Trier Summer School Direct Taxation, 3 July 2018
- Speaker during pending CJEU pending cases conference, WU Vienna, 8-10 November 2018
- Exec. LL.M. lecture International Tax Center, State aid and tax avoidance, 14 May 2018, Universiteit Leiden
- Presentation on state aid and anti-tax avoidance measures during the Tilburg University Conference "New Perspectives on Fiscal State Aid: Legitimacy and Effectiveness of Fiscal State Aid Control", 23 February 2018
- Presentation during the ACTL seminar (UvA) on the impact of the CJ cases X BV / X NV on a specific Dutch interest limitation rule, 20 March 2018
- Exec. LL.M. lecture Free Movement of Capital, non-EU Countries and Direct Taxation, University of Amsterdam, 24 January 2018
- Exec. LL.M. lecture International Tax Center, De evenwichtige verdeling van heffingsbevoegdheid, 30 January 2018, Universiteit Leiden

- Exec. LL.M. lecture International Tax Center, derde landen en bronheffingen, 13 February 2018, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, State aid, 27 February 2018, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, State aid and tax avoidance, 14 May 2018, Universiteit Leiden
- Post-Master Lecture Internationaal & Europees Belastingrecht, Dividenduitkeringen verricht door fondsen, Erasmus University, 8 March 2018 (together with Erwin Nijkeuter)
- Speaker and organizer NOB conferentie 10e Rondetafelbijeenkomst Europees Fiscaal Recht, Dividendbelasting en Unierecht, 12-13 April 2018
- Lecture on state aid during the annual meeting of the Vereniging voor belastingwetenschap on 27 September 2017
- Presentation during Recent and Pending Cases at the ECJ on Direct Taxation Conference, WU Vienna, 16-18 November 2017
- Conference "Time and Tax": Temporal Aspects of Passive Income, University of Luxembourg / Confederation Fiscale Europeenne, 26 January 2017
- "The Return of the CC(C)TB: First Critical Analysis": The Arm's Length Standard: a Blind Spot in the CC(C)TB Proposals, University of Amsterdam, 27 January 2017
- Exec. LL.M. lecture International Tax Center, Direct Tax Coordination and Harmonisation: Introduction, 18 January 2017, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, De evenwichtige verdeling van heffingsbevoegdheid, 19 January 2017, Universiteit Leiden
- Exec. LL.M. lecture Free Movement of Capital, non-EU Countries and Direct Taxation, University of Amsterdam, 25 January 2017
- Exec. LL.M. lecture International Tax Center, derde landen en bronheffingen, 1 February 2017, Universiteit Leiden
- Speaker during the YIN winter seminar From BEPS recommendations to hard law: EU directives and the MLI", Amsterdam, 2 February 2017

- Exec. LL.M. lecture International Tax Center, Staatssteun, 16 February 2017, Universiteit Leiden
- Exec. LL.M. lecture International Tax Center, State aid and tax avoidance, 28 February 2017, Universiteit Leiden
- Post-Master Lecture Internationaal & Europees Belastingrecht, Dividenduitkeringen verricht door fondsen, Erasmus University, 9 March 2017 (together with Erwin Nijkeuter)
- Speaker during NOB conferentie 9e Rondetafelbijeenkomst Europees Fiscaal Recht, Dividendbelasting en Unierecht, 30 maart 2017
- Copenhagen EU Tax Law Conference, University of Amsterdam /Kromann Reumert, 8 October 2016
- Recent and Pending Cases at the ECJ on Direct Taxation, WU Vienna, 17-18 October 2016
- Exec. LL.M. lecture International Tax Center, EU Treaty freedoms and non-EU Member States and income taxation, Leiden Universiteit, 2 December 2016
- Guest lecture Advanced Master of Tax Law, University of Antwerp, 7 December 2016, fraud legis & tax treaty override from a Dutch Tax Perspective
- Exec. LL.M. lecture International Tax Center, EU Treaty freedoms and non-EU Member States and income taxation, Leiden Universiteit, 4 & 7 December 2015
- Guest lecture Advanced Master of Tax Law, University of Antwerp, 25 November 2015, Corporate Tax Residence from a Dutch Tax Perspective
- LL.M. visiting professorship Erasmus program Mendel University, Brno, 17-18 November, 2015
- Speaker conference "Recent and Pending Cases at the ECJ in Direct Taxation", WU Institute for Austrian and International Tax Law, Vienna, 20-22 November 2015
- Speaker Conference "The Relationship between Taxation and Bilateral Investment Agreements", WU Institute for Austrian and International Tax Law, Rust, 2-4 July 2015
- Exec. LL.M. college, International Tax Center, State aid and anti avoidance measures, 19 maart 2015
- Exec. LL.M. college International Tax Center, State aid, Leiden Universiteit, 19 februari 2015

- Exec. LL.M. college International Tax Center, Free movement of capital and third countries, Leiden Universiteit, 4 februari 2015
- Exec. LL.M. college International Tax Center, Treaty freedoms and direct taxation, Leiden Universiteit, 21 januari 2015
- Exec. LL.M. college International Tax Center, EU Treaty freedoms and non-EU Member States and income taxation, Leiden Universiteit, 5 december 2014
- Colleges Erasmus program Mendel University, Brno, 26-28 November, 2014
- Spreker tijdens conference "Recent and Pending Cases at the ECJ in Direct Taxation", WU Institute for Austrian and International Tax Law, Wenen, 21-22 november 2014
- Spreker tijdens 1st Belgian Tax Professors Conference, Brussels, 6 November 2014.
- Spreker tijdens European Branch Conference (CIOT/ATT/NOB/CFE) in Amsterdam, 20 juni 2014
- LL.M. college Universität Osnabrück, Osnabrück, 6 juni 2014
- Organisator, spreker en panel-voorzitter tijdens conference "Tax Treaty Case Law around the Globe 2013", Tilburg University, 22-24 mei 2014
- Spreker tijdens conference "Recent and Pending Cases at the ECJ in Direct Taxation", WU Institute for Austrian and International Tax Law, Wenen, 22-23 november 2013
- LL.M. college Universität Osnabrück, Osnabrück, 16-17 mei 2013
- Colleges Erasmus program Lisbon Universtiy, Lissabon, 29 april – 3 mei 2013.
- Spreker tijdens Lisbon International & European Tax Law Seminars, Lissabon, 1 mei 2013
- LL.M. college European Tax College, Leuven, 11-12 april 2013
- Spreker en panellid tijdens conference "Tax Treaty Case Law around the Globe 2012", WU Wien, 24-25 mei 2013
- Spreker tijdens conference "Recent and Pending Cases at the ECJ in Direct Taxation", WU Institute for Austrian and International Tax Law, Wenen, 29 november -1 december 2012
- Spreker tijdens GREIT seminar "Litigation of EU tax law before European and non-European Courts", 13-14 september 2012, Madrid

- Organisator, spreker en panel-voorzitter tijdens conference "Tax Treaty Case Law around the Globe 2011", Tilburg University, 14-16 juni 2012
- Spreker tijdens conference "Beneficial Ownership", WU Institute for Austrian and International Tax Law, WU Wenen, 18-19 mei 2012
- LL.M. college Universität Osnabrück, Osnabrück, 10-11 mei 2012
- LL.M. college European Tax College, Leuven, 17-18 mei 2012
- Spreker en panellid tijdens conference "CCCTB and third countries", WU Institute for Austrian and International Tax Law, Wenen, 30-31 januari 2012
- Spreker tijdens conference "Taxing the financial sector: the Financial Transaction Tax and more", ACTL, UvA Amsterdam, 9 december 2011
- Spreker tijdens annual ERA Conference on European Direct Taxation Law 2011, 23-24 november 2011, Trier
- Spreker tijdens seminar Conference: (Fiscal) State Aid and Its Quantification and Recovery, 24-25 november 2011, Universiteit Leiden
- Spreker tijdens conference "Tax Rules in Non-Tax Agreements", WU Institute for Austrian and International Tax Law, Rust, 7-9 juli 2011
- Spreker tijdens annual ERA Conference on European Direct Taxation Law 2010, 24-25 november 2010, Trier
- Spreker tijdens ERA Summer course on European Taxation, Trier, 21 juni 2010
- Spreker tijdens ERA Summer course on European Company Law, Trier, 14-16 juni 2010
- Spreker tijdens Lisbon International & European Tax Law Seminars, Lissabon, 1 juni 2010
- Spreker tijdens ERA Summer course on European Company Law, Trier, 17-19 juni 2009
- Annual ERA Conference on European Direct Taxation Law, Trier, 26-27 november 2008
- LL.M. college Universität Osnabrück, Osnabrück, 22 juli 2007

Uitwisselingsprogramma's (2)

- Uitwisseling naar WU Institute for Austrian and International Tax Law in periode april tot en met juni 2009 in kader van Ernst Mach Grant
- Uitwisseling naar Cape Town University in december 2012 in het kader van het International Research Staff Exchange Scheme

Nevenactiviteiten (11)

- Associate partner EY (hoofd bureau vaktechniek)
- Annotator Fiscaal Tijdschrift FED
- Annotator Vakstudie Nieuws
- Annotator Highlights & Insights on European Taxation (H&I)
- Redacteur en auteur Cursus Belastingrecht, onderdeel Europees Belastingrecht
- Hoofdredacteur Fed fiscale brochures, Fed Fiscale Studieserie en Fed Fiscaal Actueel
- Redactielid Ondernemingsrecht
- Lid van Board of Editors "Acta Universitatis", Mendell University, Brno (Tsjechië)
- Secretaris van de sectie Europees Fiscaal Recht van de Nederlandse Orde van Belastingadviseurs
- Bestuurslid Stichting Opleiding Belastingadviseurs (SOB)
- Bestuurslid Stichting Jazz en Improvisatie voor Iedereen (JIVI)