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The effect of directives within the area of direct taxation on the interpretation and application of tax treaties

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Citation

Vergouwen, T. M. (2023, April 6). *The effect of directives within the area of direct taxation on the interpretation and application of tax treaties*. Meijers-reeks. Retrieved from <https://hdl.handle.net/1887/3590447>

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*The effect of directives within the area of direct taxation on
the interpretation and application of tax treaties*

The effect of directives within the area of
direct taxation on the interpretation and
application of tax treaties

PROEFSCHRIFT

ter verkrijging van
de graad van doctor aan de Universiteit Leiden,
op gezag van rector magnificus prof.dr.ir. H. Bijl,
volgens besluit van het college voor promoties
te verdedigen op donderdag 6 april 2023
klokke 15.00 uur

door

Thomas Mees Vergouwen

geboren te Amsterdam

in 1993

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België)

The research for this PhD thesis has been funded, in full, by Leiden University.

Omslagontwerp: Primo!Studio – Delft
Opmaak binnenwerk: Anne-Marie Krens – Tekstbeeld – Oegstgeest
Drukwerk: Ipskamp Printing – Enschede

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List of abbreviations

Arbitration Directive	Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union
ATAD1	Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market
ATAD2	Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries
CJEU	Court of Justice of the European Union
DSC	Dutch Supreme Court
ECtHR	European Court of Human Rights
EU	European Union
EU Charter	Charter of Fundamental Rights of the European Union
Extra-EU Treaties	Tax treaties concluded between a state that is, at the time of this thesis, a Member State and a state that is not, at the time of this thesis, a Member State (i.e. a third state)
ICJ	International Court of Justice
ICJ Statute	Statute of the International Court of Justice
ICSID	International Centre for Settlement of Investment Disputes
ILC	International Law Commission
Interest and Royalties Directive	Council Directive 2003/49/EC of 3 June 2003 on a Common System of Taxation Applicable to Interest and Royalty Payments made between Associated Companies of Different Member States
Intra-EU Treaties	Tax treaties concluded between two states that are, at the time of this thesis, Member States
Member State	A state that is, at the time of this thesis, a member of the European Union
Merger Directive	Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States
Mutual Assistance Directive	Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC
OECD Model	OECD Model Tax Convention on Income and on Capital

Parent-Subsidiary Directive	Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, as amended by Council Directives 2014/86/EU and 2015/121
PCA	Permanent Court of Arbitration
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
Treaty of Lisbon	Treaty of Lisbon amending the Treaty on European Union and the Treaty establishing the European Community, signed at Lisbon, 13 December 2007
Treaty of Maastricht	Treaty on the European Union, signed at Maastricht, 7 February 1992
Treaty of Rome	Treaty of Rome, signed at Rome, 25 March 1957
UN	United Nations
UN Charter	Charter of the United Nations
VCLT 1969	Vienna Convention on the Law of Treaties, done at Vienna on 23 May 1969
VCLT 1986	Vienna Convention on the Law of Treaties between States and International Organizations or between International Organizations, done at Vienna on 21 March 1986