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

Vergouwen, T.M.

### **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>

Version: Publisher's Version

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Downloaded from: <https://hdl.handle.net/1887/3590447>

**Note:** To cite this publication please use the final published version (if applicable).

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- Treaty between the Member States of the European Communities and the Kingdom of Spain, the Portuguese Republic, concerning the accession of the Kingdom of Spain and the Portuguese Republic to the European Economic Community and to the European Atomic Energy Community, done at 12 June 1985.
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- Council Directive No 73/404/EEC of 22 November 1973 on the approximation of the laws of the Member States relating to detergents.
- Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes.
- Council Directive of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation (Mutual Assistance Directive (77/799/EEC)).
- Council Directive 90/434/EEC of 23 July 1990 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.
- Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States.
- 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.
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- OECD Model Tax Convention on Income and on Capital (2017).





## Curriculum vitae

Thomas Mees Vergouwen (Amsterdam, 1993) graduated in tax law at the Vrije Universiteit (LL.M. in 2017, cum laude). From 2017 through 2023, he worked as a Ph.D-fellow and lecturer at the Institute for Tax Law and Economics (0,6 fte and, as of September 2022, 0,4 fte) at Leiden Law School of Leiden University. He also worked as a tax advisor at De Brauw Blackstone Westbroek (between 0,4 fte and, as of September 2022, 0,6 fte). At Leiden University, he teaches in the courses Introduction to Tax Law, International Tax Law I and European Tax Law while also supervising LL.B and LL.M. theses. He lives in Amsterdam with Philippine.