

Tax Avoidance: The OECD Principal Purposes Test and EU Anti-Abuse Case Law

**Professor Dennis Weber
Of Counsel, Loyens & Loeff**

Chairperson: Associate Professor Stephen Phua, NUS Law

**07 MARCH 2019, (THURSDAY), 5.00 PM – 6.15 PM (REGISTRATION STARTS AT 4.30 PM)
NUS LAW (BUKIT TIMAH CAMPUS), BLOCK B LEVEL 5, SEMINAR ROOM SR5-5**

ABOUT THE SEMINAR

During this seminar professor Weber will first discuss who is responsible for aggressive tax planning (the governments of taxpayers) and who has to take their responsibility.

Second he will discuss the new standard in OECD tax treaty law to prevent tax avoidance: the OECD principal purpose test (PPT). This new standard will cause a sea of change in the application of bilateral tax treaties.

He will go deeper into the main features of the PPT and will explain why the recent case law of the European Court of Justice (the Juhler Holding case and the Danish Beneficial ownership cases) are relevant for the interpretation of what is good tax planning and what is tax avoidance.

One of the issues discussed will be what are, from a tax perspective, genuine reasons for a business structure and if substance is needed.

ABOUT THE SPEAKER



Dennis Weber (1970), tax adviser, is a member of the international Tax practice group and heads the European direct tax law practice. He specialises in advising clients in European tax law proceedings for the Dutch courts, the European Court of Justice and foreign courts.

Dennis Weber is Professor of European Tax Law at the University of Amsterdam, with specialization in business taxation, legal tech tools and anti-BEPS rules. He is director of the Amsterdam Centre for Tax Law (ACTL). He has been guest lecturer at various domestic and foreign universities. He is also the general editor of and contributor to various tax publications and author of numerous articles on European tax law.

PROGRAMME

4.30pm : Registration & Refreshment
5.00pm : Seminar by Dennis Weber
6.00pm : Q&A Session
6.15pm : End of Seminar

REGISTRATION

There is no registration fee for this seminar but seats are limited.

Visit <https://goo.gl/fzCzQ7> or
Scan the QR Code below to register by
01 March 2019 (Friday) 12 noon



CONTACT PERSON

Chris Chan
(E) rescle@nus.edu.sg



Public CPD Point: 1
Practice Area: Tax
Training Level: Foundation

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