

Limits of Tax Jurisdiction Research Programme Annual Update 2020
Onderzoeksprogramma Grenzen van Fiscale Soevereiniteit
Jaarverslag 2020



**Universiteit
Leiden**

Dear reader,

We proudly present the Annual Update 2020 of the Limits of Tax Jurisdiction Research Programme. Due to the Corona crisis this update will be distributed electronically.

This research programme at Leiden Law School focuses on themes exploring the boundaries of tax sovereignty considering national, international and EU tax developments.

In this Annual Update we present an overview of significant events, PhD ceremonies, publications, conferences, consultancy, and other news. We hope that you will enjoy our update.

Dr. Irma Johanna Mosquera Valderrama Associate Professor and Coordinator Research Programme
Limits of Tax Jurisdiction until 31st December 2020.

As of 1 January 2021, coordinator Prof. dr. Jan van Streek.

Faculty of Law

Leiden University, the Netherlands.

Contents

1. Introduction to our Research Programme	4
2. Highlighted events/recognitions	5
3. Phd Vivis Vocibus	8
4. Organised Events	9
5. Publications highlighted	9
6. Publications	10
7. Research Projects	19
8. Committee work and Consultancy work	20
9. Presentations/Talks	21
10. Staff	23

1. Introduction to our Research Programme

The research programme Limits of Tax Jurisdiction at the Tax Law Department encourages interaction between the developments that take place at national (Dutch), European and International level. Our research staff focus on current national tax developments (e.g. Dutch corporate tax reform), European tax developments (e.g. Anti-Tax Avoidance Package) and international tax developments (e.g. OECD-G20 Base Erosion and Profit Shifting Project to tackle tax avoidance by multinationals “BEPS”). Another element that is also addressed in our research programme is the role of tax advisors, multinationals, and tax administration in these national and international tax developments.

Some of the questions addressed in this programme are: How do tax treaties have to be explained and implemented, and what role does the supranational regulatory process play in this? Which objectives are meant to be used in establishing tax regulations and to what extent are such legislative practices undertaken in a goal-oriented manner?

In addition, this research Programme hosts the project [GLOBTAXGOV](#) (A New Model of Global Governance in International Tax Law Making). The lead researcher of this project is Irma Mosquera Valderrama who has been awarded a Starting Grant from the European Research Council (February 2018 to July 2023 (extension due to COVID19) This research project investigates the way that the OECD-G20 BEPS project and the EU Anti-Tax Avoidance Package influence the tax policy of countries within and outside the EU. By studying the Dutch experience in the implementation of rules and comparing these experiences to other countries within the EU and in different geographical regions (Africa, Asia and America), the exchange of best practices is facilitated. ([Grant Agreement 758671](#)).

In the future, our main focus will be on the discussion surrounding tax avoidance by multinationals. This topic is in line with the GLOBTAXGOV project led by Mosquera Valderrama, which in particular is focused on BEPS and the governance side of this theme, and it is in line with the research focus of Vleggeert, and with the research which is being carried out by a number of PhD students. The research carried out by Van de Streek (as of 1 January 2021), addresses the same subject matter. In 2019, he initiated the “*Fiscale Transparantie*” (Tax Transparency) project, which is about tax competition between States, one of the main causes of tax avoidance by multinationals

The research programme Limits of Tax Jurisdiction at the Tax Law Department also encourages interdisciplinary (within Law) and multidisciplinary (data science, political science, history, psychology, linguistics and international relations) research. By having this interdisciplinary and multidisciplinary approach, the objective is to encourage junior and experienced researchers to explore new ways of cooperation.

For instance, some of the PhDs fellows within the Tax Law Department carry out interdisciplinary and multidisciplinary research mainly due to their backgrounds (history, data science, political science, and psychology) and topics of their research proposals. Topics currently being researched by the PhDs fellows are network analysis of tax treaties using algorithms, changes in tax advisors behavior due to BEPS, introduction of colonial taxes in Indonesia, use of language in order to improve the communication between tax administration and taxpayer, and the use of international relations theories to explain the role of international organizations, and countries in the implementation of BEPS and of political science (legitimacy) to validate the work of the OECD-G20 vis-à-vis developing countries.

2. Highlighted events/recognitions

Inaugural lecture Prof. Dr. Jan Vleggeert - 30 October 2020

On 30 October, Prof. Dr. Jan Vleggeert gave his inaugural lecture addressing the topic “On Independence, the Erosion of the Tax Debate, and What We Can Do About It”.



According to Prof. Jan Vleggeert, many academics involved in the area of tax law are also employed by a commercial tax advisory firm. In his inaugural lecture he argued that this combination of 'hats' can undermine the independence of fiscal research and can result in the erosion of the Dutch debate on taxation. Due to COVID19, the inaugural lecture was web streamed and it is available at this [link](#). The English translation of this inaugural lecture is now available [here](#).

2021 Meijers Prize for Best Article



Esther Huiskers-Stoop Assistant Professor at the Tax Law Department was awarded the 2021 Meijers Best Article Prize for her article “*Horizontaal belastingtoezicht: een vorm van verboden staatssteun?* (Horizontal tax monitoring: a kind of prohibited state aid?)” published in the *Maandblad Belastingbeschouwingen* 88(9/33): 353–370.

The 2021 Meijers Prize was awarded to the best article written by academic staff in the period 2019-2020 in the context of the research program Limits of Tax Jurisdiction.

This article addressed the question whether the tax cooperation between the Dutch tax authorities and companies subject to horizontal tax monitoring can be regarded as prohibited state aid.

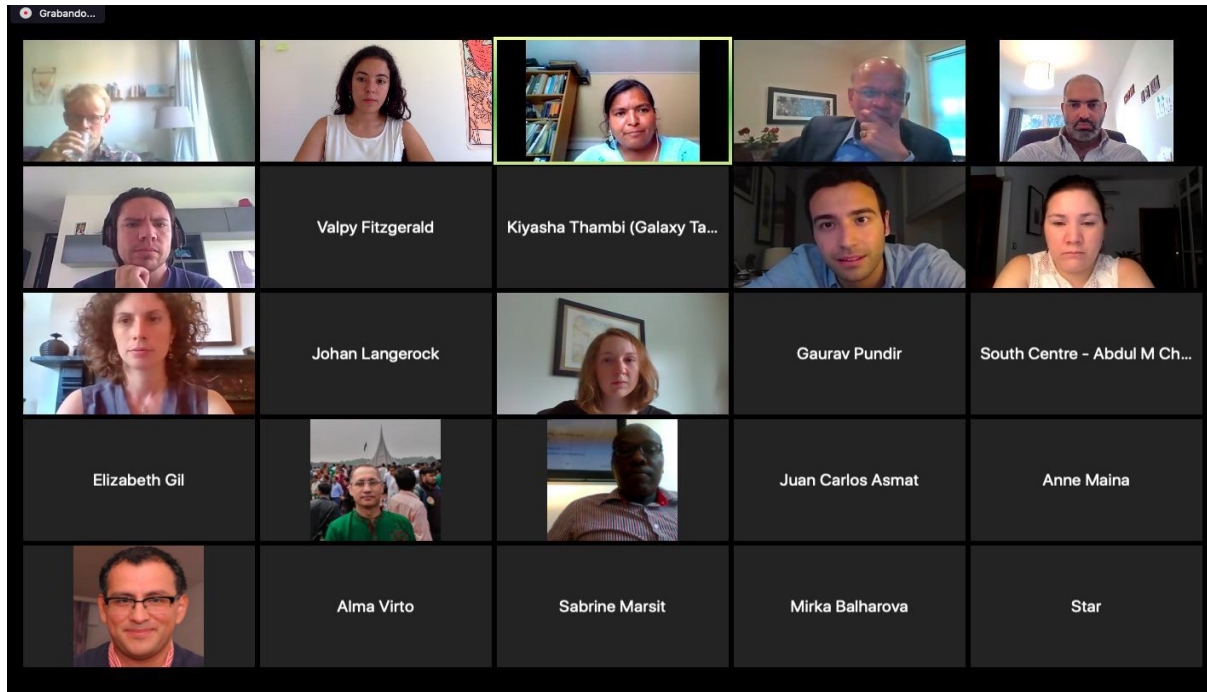
As stated by the jury, this article is an independently written, well-structured, substantiated and documented scholarly article with a motivated research question, an original assessment framework and a clear conclusion”.

Esther Huiskers-Stoop is one of the experts in the field of horizontal monitoring in the Netherlands and she has also cooperated with several International Academic Institutions (WU Wien) and more recently with the Inter-American Center for Tax Administrations (CIAT).

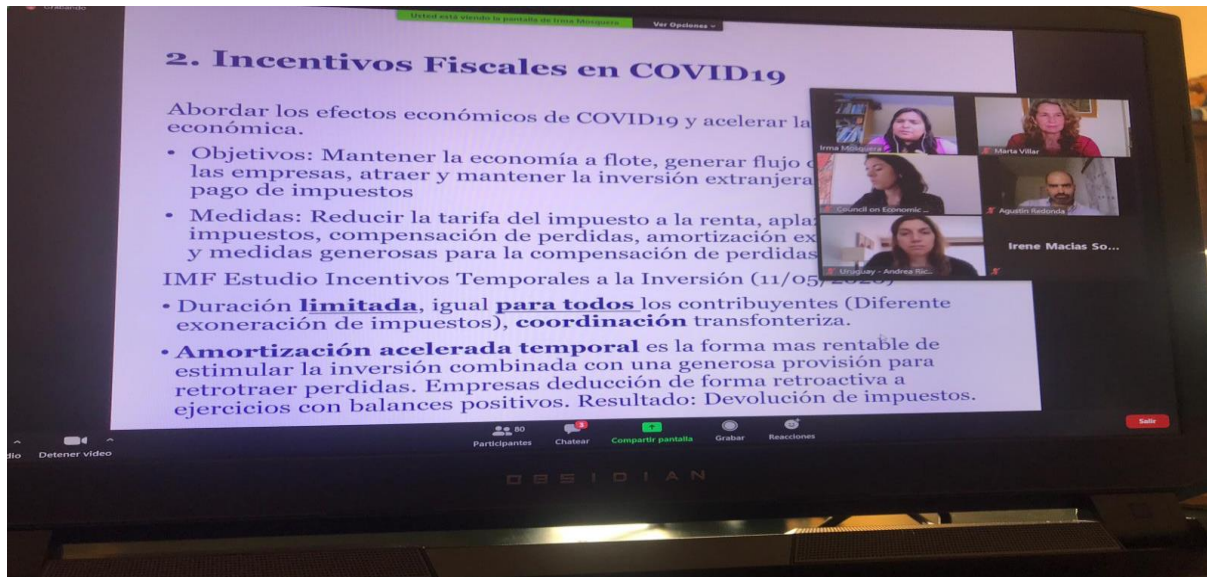
Online Seminar on Tax Incentives in Developing Economies in times of COVID19 - 24 June and 1st July 2020

The GLOBTAXGOV ERC Funded Project in cooperation with the Council on Economic Policies CEP organized two online seminars on Tax Incentives in Developing Economics in times of COVID19 with more than 180 participants. One in English on the 24th of June (worldwide) and one in Spanish on the 1st of July (for Latin America and Spain) with representatives of think tanks, government officials, tax administrations, and academia. Videorecording and report from both events are available in the blog GLOBTAXGOV. For Spanish seminar [link](#) and for English seminar [link](#).

In the first seminar (in English) we had speakers from think tanks (Independent Commission for the Reform on International Corporate Taxation (ICRICT)/ International Institute for Sustainable Development (IISD) / Intergovernmental Forum on Mining (IGF)/ Center for Global Development (CGDEV).



The second seminar (in Spanish) had speakers from the Interamerican Centre of Tax Administrations CIAT, Los Andes University (Colombia) and Universidad San Pablo-CEU (Spain).



Online Seminar on Colombian Tax Reform on Tax Incentives 29 September 2020

Together with Universidad Externado (Colombia), Universidad de los Andes (Colombia) and Friedrich-Ebert-Stiftung Colombia (FESCOL), GLOBTAXGOV organized a seminar on September 29 to discuss the objectives and the layout of the reform commission, as well as to gather input to its work from a wider range of stakeholders. The first panel, included Colombian academics from 3 Universities in Colombia (Nacional, Javeriana and Los Andes). The second panel included speakers from the Colombian Ministry of Finance, the OECD, the World Bank and civil society (FESCOL). Videorecording and report is available in the blog GLOBTAXGOV see [link](#)



Participation at Public Hearing of the European Parliament's Subcommittee on Tax Matters 1 December 2020.

In the hearing, the Subcommittee's members sought input from Associate Professor Irma Mosquera Valderrama alongside four other experts, among them former EU Commissioner and Italian Prime Minister Mario Monti.

Both effectiveness and legitimacy of the EU's approach on harmful tax practices have been subject to discussions in the past, especially since the EU started demanding certain tax reforms from third countries in the context of negotiations about trade agreements and development aid. The recording of the meeting can be found [here](#) See also Mosquera' statement [here](#).



3. Phd Vivis Vocibus

PhD Defense: Pieter Rustenburg (External D). 14 May 2020.



Een algemene normtheorie toegepast op open normen in het belastingrecht. The objective of this research was to establish a theoretical method with which legal norms could be distinguished by their content.

Summary PhD in English [here](#).

Supervisors Prof. J A.O. Lubbers and Prof. J.L.M. Gribnau.

4. Organised Events

IN COOPERATION WITH GLOBTAXGOV ERC PROJECT

- [*Reforma de beneficios tributarios en Colombia: Expectativas y Desafíos*](#) (In Spanish, virtual event, 29 September)
- [*Revelaciones de Planeaciones Tributarias a la DIAN -IFA Colombia*](#) (In Spanish, virtual seminar, 15 July)
- [*Incentivos Fiscales en Iberoamérica en Tiempos de COVID19*](#) (In Spanish, virtual seminar, 1 July)
- [*Tax Incentives in Developing Economies in Times of COVID19*](#) (Virtual seminar, 24 June)

5. Publications highlighted

Broekhuijsen D.M. & Vording H. (2020), What May We Expect of a Theory of International Tax Justice?. In: De Cogan, D.; Harris, P. (red.) *Tax Justice and Tax Law: Understanding Unfairness in Tax Systems*. Oxford: Hart Publishing. 155-168.



In this article, the authors discussed what may be expected of a theory of international tax justice. After looking at the most important distributive as well as procedural theories of tax justice, we conclude that none of the existing theories can provide a coherent account of international tax justice. We therefore propose an alternative, more pragmatic approach drawing on Amartya Sen. Even if we do not agree on any particular notion of tax justice, it is still obvious that developing countries' interests will be served by much simpler rules of international tax law. See link to publication [here](#)

Huiskers-Stoop E.A.M., Nieuweboer M. & Breuer A.C. (2020), The Mandatory Disclosure Directive (*De Mandatory Disclosure Richtlijn: beschrijving en kritische analyse*), *Tijdschrift Fiscaal Ondernemingsrecht* 2020 (167.1): 29-60



The authors discussed in this article, how the Mandatory Disclosure Directive is embedded in the Dutch tax legal system and the enforcement process. In addition, they provide a critical analysis in the light of the general concept of taxpayers' rights and legal certainty, as well as the right to privacy and the protection of personal data.

The authors conclude that the (Dutch) implementation of the directive entails points of attention when it comes to, amongst others, taxpayers' rights, the (proportionality) of the fine for incorrectly not reporting, the "new fact"-exception for additional recovery, the violation of the right to privacy and the protection of personal data. The authors encourage the EC, the Dutch government and the Ministry of Finance to address these points when evaluating the (national) implementation of the directive and the design of the (national) enforcement policy.

6. Publications

Prof. dr. ir. R. Arendsen

Scholarly

- L. van Rijswijk, A.J.M. Hermsen, & R. Arendsen, . A Blockchain Scenario Study. Tax Administration Series 2019, Organisation for Economic Development and Cooperation, OECD Publishing, Paris.
- Bronsgeest, W.L. & Arendsen, R. (2020). Evalueren en leren van ICT-projecten. *Bestuurskunde* 2020 (29) 2, Boom Bestuurskunde, pp. 71-80, doi: 10.5553/Bk/092733872020029002007 (article in journal: refereed).
- Arendsen, R. Een theoretisch perspectief op de uitvoerbaarheid van het belastingrecht, *Tweeluik, WFR*, 2020/2021 (article in journal, geaccepteerd).
- Arendsen, R. Een praktisch perspectief op de uitvoerbaarheid van het belastingrecht, *Tweeluik, WFR*, 2020/2021 (article in journal, geaccepteerd).

Professional

- Arendsen, R. & Green, P., Tax Administration 3.0. Digital Transformation of Tax Administration, OECD Forum on Tax Administration, 2020 (book)
- Manse, M. & Arendsen, R., Koloniaal compromis: Belastingheffing in Nederlands-Indië in de negentiende en twintigste eeuw. Bundel Stichting Geschiedenis van de Overheidsfinanciën, Primavera Pers, april 2021 (book chapter).

Mr. dr. J.B.O. Bijl

Professional

- ECTAXREV 2020/290503 - VAT Deduction: The Relevance of Being ‘The Recipient’ of a Supply and the Use of the Supply
- NLF 2020/1939 - Duale berekeningsmethodiek inzake aftrek voorbelasting niet toegestaan (Hof Den Bosch d.d. 29-07-2020, nr 19/04081, ECLI:NL:GHSHE:2019:2848)
- NLF 2020/1574 - Btw-vrijstelling voor colocatiediensten? (HvJ d.d. 02-07-2020, nr C-215/19, ECLI:EU:C:2020:518)
- NTFR 2020/2837 - Beveiligingskosten behoren tot algemene kosten van exploitant diverse horecazaken, waaronder coffeeshops, (Gerechtshof Amsterdam nr. 18/00251, 18/00252, 18/00253, d.d. 23-06-2020),
- NLF 2020/1447 - Rabatten inzake intracommunautaire en binnenlandse leveringen; herziening btw (HvJ d.d. 28-05-2020, nr C-684/18, ECLI:EU:C:2020:403)
- NLF 2020/1125 - Diensten van family entertainment center met speelautomaten; verlaagd btw-tarief? (Hof Den Bosch d.d. 01-04-2020, nr 19/01595, ECLI:NL:GHSHE:2019:555)
- NLF 2020/0662 - Geen verlaagd btw-tarief voor afrodisiaca (A-G HvJ d.d. 27-02-2020, nr C-331/19, ECLI:EU:C:2020:122)
- FED 2020/47 - Leegstand telt niet mee voor bepalen ‘pre pro rata’ btw-aftrek. (Hoge Raad d.d. 10 januari 2020, rolnr. 18/00350)
- BtwBrief 2019/109 - Een kanttekening bij ‘De kortingsbon terecht gekort’
- NLF 2020/0267 - Werkzaamheden voor bezwaaradviescommissies ministeries; geen btw over vergoedingen (Hof Amsterdam d.d. 12-12-2019, nr 18/02684, ECLI:NL:GHAMS:2018:1696)
- NLF 2019/2697 - Belgische exclusiviteitsvoorwaarde btw-vrijstelling niet geoorloofd (A-G HvJ d.d. 20-11-2019, nr C-400/18, ECLI:EU:C:2019:607)

Mr. L.L.C. Blom

Scholarly

- Actualiteiten belastingrente bij een teruggaaf btw, TFB 2020/26, blz 26-31.

Professional

- Hoge Raad, 11 september 2020, 18/03224, Belastingblad 2020/415
- Rechtbank Noord-Nederland, 28 juli 2020, AWB - 18 _ 934, Belastingblad 2020/398
- Hoge Raad, 13 november 2020, 18/04728, nog te publiceren in Belastingblad
- A-G Kokott, 6 februari 2020, nr. C-716/18, V-N 2020/11.13
- FutD 2020-2171 (Hof Arnhem-Leeuwarden, 14-7-2020, nr. 19/00283 en nr. 18/01029);

- FutD 2020-2172 (Hof Den Bosch 30-4-2020, nr. 18/000064)
- FutD 2020-2277 (Hof Arnhem-Leeuwarden, 28-7-2020, nr. 19/00804, nr. 19/00808 en nr. 19/00811)
- FutD 2020-2324 (Rechtbank Den Haag 15-7-2020, nr. 18/8226)
- FutD 2020-2823 (Hof Arnhem-Leeuwarden, 15-9-2020, nr. 19/00868)
- FutD 2020-1169 (Hof Arnhem-Leeuwarden, 31-03-2020, nr. 19/00845)
- FutD 2020-1350 (Rechtbank Gelderland, 23-12-2019, nr. 18/4529)
- FutD 2020-1560 (Hof Amsterdam, 7-4-2020, nr. 18/00476)
- FutD 2020-1708 (Rechtbank Den Haag, 26-3-2020, nr. 19/7001)
- FutD 2020-1920 (Hoge Raad, 26-6-2020, nr. 18/02840, nr. 18/02841 en nr. 18/02843)
- FutD 2020-0316 (Rechtbank Noord-Holland, 15-01-2020, nr. HAA16/2663)
- FutD 2020-1002 (Rechtbank Gelderland 29-12-2019, nr. 18/4149, nr. 18/4150, nr. 18/4151 en nr. 18/4153)
- FutD 2020-2998 Rechtbank Noord-Nederland, 25-09-2020, AWB - 19 _ 2328
- FutD 2020-3499 Hoge Raad, 28 november 2020,
- Omzetbelasting: terugblik 2019 en vooruitblik 2020, Belastingadvies 2020/1-2.7
- Geen btw privégebruik firmanten bij door VOF ten onrechte tot bedrijfsvermogen gerekende woning, Belastingadvies 2020/17.7
- Constructie verhuur-en-terughuur met sporthal van school is misbruik van recht, Belastingadvies 2020/19.8
- Ex-snijbloemenkweker handelt bij verkoop bouwgrond als btw-ondernemer, Belastingadvies 2020/23.9
- Pand behoort niet tot bedrijfsvermogen VOF zodat geen btw voor privégebruik vennoten is verschuldigd, Belastingadvies 2020/7.6
- Toegang verlenen tot danceclub waar dj's optreden belast tegen verlaagd btw-tarief, Belastingadvies 2020/3.7
- Verhuur kantoor btw-vrijgesteld door renteopbrengsten huurder, Belastingadvies 202/14.10
- Forse boetes voor ten onrechte toepassen btw-nultarief, Belastingadvies 2020/10.7
- Teruggevraagde voorbelasting terecht nageheven bij ontbreken economische activiteiten, Belastingadvies 2020/5.7

Prof. dr. J.P. Boer

Scholarly

- Boer J.P. & Heithuis E.J.W. (2020), De internationale aspecten van de voorgestelde Wet excessief lenen bij eigen vennootschap [WFR 2020/175], Weekblad Fiscaal Recht 2020(7352): 1186-1195
- De meldingsplichtige niet-grensoverschrijdende constructie: contradictio in terminis?, Nederlands Tijdschrift voor Fiscaal Recht 2020(42 / 2824)
- Boer J.P. & Heithuis E.J.W. (2020), De nationale aspecten van de voorgestelde Wet excessief lenen bij de eigen vennootschap [WFR 2020/170], Weekblad Fiscaal Recht 2020(7351): 1150-1160

Professional

- Annotatie bij: HR 1 mei 2020, nr. 19/03059, Beslissingen in belastingzaken Nederlandse Belastingrechtspraak (BNB) 2020,16; 2327-2329 (BNB 2020/116 Pseudo-eindheffing bij excessieve vertrekvergoeding. Maatstaven dienstbetrekking in overeenstemming met het civiele recht)

- Annotatie bij: HR 29 mei 2020, nr. 18/02268, Beslissingen in belastingzaken Nederlandse Belastingrechtspraak (BNB) 2020,21; 3204-3209 (BNB 2020/152 Doorcertificering; Economische eigendom onderliggende aandelen)
- Annotatie bij: HR 25 november 2019, nr. 18/04670, Beslissingen in belastingzaken Nederlandse Belastingrechtspraak (BNB) 2020,4; 564-567 (BNB 2020/26 In Oostenrijk wonende werknemer en in Nederland gevestigde werkgever. Strijdigheid crisisheffing met vrij verkeer van werknemers).
- Annotatie bij: HR 20 december 2019, nr. 18/05272, Beslissingen in belastingzaken Nederlandse Belastingrechtspraak (BNB) 2020,7; 864-865 (BNB 2020/42 Begrip 'rentedragend geworden'. Nabetaling salaris).annotatie
- Annotatie bij: HR 14 februari 2020, nr. 19/01555, 19/01556 en 19/01562, Beslissingen in belastingzaken Nederlandse Belastingrechtspraak (BNB) 2020,10; 1225-1227 (BNB 2020/61 Netwerkvrijstelling overdrachtsbelasting. Verkrijging van zendmasten zonder voor transmissie van telecommunicatie bestemde onderdelen van een net).annotatie
- Excessief lenen – “Eerste steen gelegd door J.A. Vijlbrief op 17 juni 2020” [WFR 2020/119], Weekblad Fiscaal Recht 2020(7341): 808-809.artikel in een tijdschrift
- Boer J.P. & Pieterse L.J.A. (2020), Wetgeving belastingrecht 2020. Selectie van belangrijkste belastingwetten. Den Haag: Boom Juridisch.boek.

Mr. dr. A.C. Breuer

Scholarly

- Huiskers-Stoop, E.A.M., Nieuweboer, M., Breuer, A.C., De Mandatory Disclosure Richtlijn: beschrijving en kritische analyse, TFO 2020/167.1
- Onderhanden werk: Breuer A.C., working title: “The influence of constitutional guarantees of freedom and equality on tax legislation in Germany and the Netherlands – a comparative study”, te publiceren in Intertax of Bulletin for International taxation in 2021

Professional

- Annotatie bij: HR 5 juli 2019, nr. 18/01961, FED 2020/2
- Annotatie bij: HR 11 oktober 2019, nr. 18/04973, FED 2020/69
- Annotatie bij: HR 20 december 2020, nr. 19/04515, FED 2020/70
- Annotatie bij: HR 21 februari 2020, nr. 18/02169, FED 2020/96
- Annotatie bij: HR 21 februari 2020, nr. 18/02853, FED 2020/97
- Annotatie bij: HR 10 april 2020, nr. 19/01440, FED 2020/103
- Kroniek formeel Europees belastingrecht 2020, TFB, februari/maart 2020

Mr. T.A. Cramwinckel

Scholarly

- T.A. Cramwinckel, 'Duidelijke taal: wat heb je eraan? Over in voorlichting 'vertaalde' (belasting)wetgeving', *Regelmaat* 2020/01.

Professional

- Bespreking van Conclusie A-G IJzerman van 21 november 2019, nr. 19/01242, V-N 2020/2.17 in TaxVisions editie 3 januari 2020 (A-G verlengt navorderingstermijn toch met uitstelperiode aangifte).
- Bespreking van Hoge Raad 28 januari 2020, 19/00182, V-N 2020/9.13, TaxVisions editie 14 februari 2020 (Vrijspraak voor echtgenoot die onjuiste aangiften voor echtgenote deed).
- Bespreking van Hof Amsterdam 4 februari 2020, 18/00004, V-N 2020/16.26, TaxVisions editie 3 april 2020 (Medeplegersboete voor adviseur voor schending BTW-suppletieplicht).
- Bespreking van Hoge Raad 29 mei 2020, 18/02266, V-N 2020/26.20, TaxVisions editie 5 juni 2020 (Geen pleitbaar standpunt bij feitelijk rechterlijk oordeel over waarde aandelen).
- Bespreking van Hof 's-Hertogenbosch 13 februari 2020, 19/00393, V-N 2020/28.17, TaxVisions editie 19 juni 2020 (Geen revisierente vanwege door medewerker Belastingtelefoon gewekt vertrouwen).
- Bespreking van Conclusie A-G HvJ EU Kokott van 2 juli 2020, C 245/19 en C 246/19, V-N 2020/41.18, TaxVisions editie 4 september 2020 (Rechtsbescherming bij verzoek om internationale inlichtingenuitwisseling).
- Bespreking van Hoge Raad 11 september 2020, nr. 8/03850, V-N 2020/44.13 in TaxVisions editie 18 september 2020 (Geen ambtelijk verzuim door nalaten onderzoek echtgenoot voor ab-voordeel).

Mr. dr. R.L.G. van den Heuvel

Scholarly

- Rechterlijke terugkoppeling in het belang van duidelijke fiscale wetgeving, FED 2020/56.

Professional

- Commentaar bij Rb Zeeland-West-Brabant 20 mei 2020, nr. 17/5798, NTFR 2020/2928.
- Opbouw kennisbank NLFiscaal (artt. 3.1 t/m 3.6 Wet IB 2001).

F. Heitmuller

Professional

- Blogpost: Corporate income taxation and COVID-19 – time to think about a European tax? Leiden Law Blog and GLOBTAXGOV blog.

Mr. dr. E.A.M. Huiskers- Stoop

Scholarly

- R. Russo en E.A.M. Huiskers-Stoop, 'De doorontwikkeling van horizontaal belastingtoezicht', MBB 2020/9, p. 368-383;
- E.A.M. Huiskers-Stoop, M. Nieuweboer en A.C. Breuer, 'De Mandatory Disclosure Richtlijn: beschrijving en kritische analyse', Tijdschrift Fiscaal Ondernemingsrecht 2020(167.1): 29-60.

Professional

- 'Wijziging van de Leidraad FATCA/CRS (Stcrt. 2020, nr. 34988)', NTFR 2020/3090 (november 2020)
- E.A.M. Huiskers-Stoop, 'Nota naar aanleiding van verslag Tweede Kamer Wet verbetering uitvoerbaarheid toeslagen (onderdelen 2.1, 2.5 en 2.6)', NTFR 2020/3010 (oktober 2020)

- ‘Nota van wijziging wetsvoorstel verbetering uitvoerbaarheid toeslagen (onderdeel 1.2), NTFR 2020/2828 (oktober 2020)
- ‘Beantwoording Tweede Kamervragen over wetsvoorstel UBO-register’, NTFR 2020/2797 (oktober 2020)
- ‘Wetsvoorstel amicus curiae en kruisbenoemingen (35 550)’, NTFR 2020/2741 (oktober 2020)
- ‘Vernieuwd besluit Compensatieregeling CAF11 en vergelijkbare (CAF-)zaken van 28 augustus 2020’, NTFR 2020/2674 (september 2020)
- ‘Wetsvoorstel Wet verbetering uitvoerbaarheid toeslagen (onderdelen 2.1, 2.2, 2.7, 2.8, 2.9)’, NTFR 2020/2673 (september 2020)
- ‘Grote verschillen tussen rechters bij beoordelen van fiscale zaken’, NTFR 2020/2278 (augustus 2020)
- ‘Compensatie voor kosten inlogmiddel belastingaangifte’, NTFR 2020/2131 (juli 2020)
- ‘Besluit Compensatieregeling CAF 11 en vergelijkbare (CAF-)zaken’, NTFR 2020/1956 (juni 2020)
- ‘Implementatiewet wijziging vierde anti-witwasrichtlijn door Eerste Kamer aangenomen en publicatie Implementatieregeling in Staatscourant’, NTFR 2020/1767 (juni 2020)
- ‘WOB-verzoek inzake informatie- en kostenvergoedingsbeschikking’, NTFR 2020/1680 (juni 2020)
- ‘WOB-verzoek inkeerbeleid Belastingdienst’, NTFR 2020/1399 (mei 2020)
- ‘Beantwoording Eerste Kamervragen wetsvoorstel Implementatiewet registratie uiteindelijk belanghebbenden van vennootschappen en andere juridische entiteiten’, NTFR 2020/1398 (mei 2020)
- ‘Beantwoording Kamervragen over het gebruik van eHerkenning bij de Belastingdienst’, NTFR 2020/751 (maart 2020)
- ‘Tweede nota van wijziging wetsvoorstel Implementatiewet registratie uiteindelijk belanghebbenden van vennootschappen en andere juridische entiteiten’, NTFR 2020/61 (januari 2020)
- ‘Besluit compensatieregeling CAF 11’, NTFR 2020/59 (januari 2020)
- ‘Reactie van 3 december 2019 op brief VNO-NCW en MKB-Nederland van 31 oktober 2019 over het UBO-register’, NTFR 2020/57 (januari 2020)
- ‘Leidse studenten naar finale International and European Tax Moot Court’, Nieuwsbrief Universiteit Leiden, gepubliceerd op 4 maart 2020.

Prof. dr. A.O. Lubbers

Professional.

- Hoge Raad 25 oktober 2019, nr. 18/03508, ECLI:NL:HR:2019:1618, BNB 2020/25, p. 535 t/m 538
- Hoge Raad 22 november 2019, nr. 18/01686, ECLI:NL:HR:2019:1837, BNB 2020/5, p. 44 t/m 45
- Hoge Raad 10 januari 2020, nr. 19/01199, ECLI:NL:HR:2020:1, BNB 2020/37, p. 711 t/m 714
- Hoge Raad 20 maart 2020, nr. 19/00535, ECLI:NL:HR:2020:461, BNB 2020/106, p. 2145 t/m 2147
- Hoge Raad 5 juni 2020, nr. 18/04545, ECLI:NL:HR:2020:1013, BNB 2020/153, p. 3222 t/m 3223
- Hoge Raad 26 juni 2020, nr. 19/03705, ECLI:NL:HR:2020:349, BNB 2020/133, p. 2682 t/m 2683

Dr. mr. C. Maas

Scholarly

- ‘Algemene beginselen van behoorlijk bestuur en beginselen van behoorlijke wetgeving’, in: E.C.G. Okhuizen & L.J.A. Pieterse (red.), *Hoofdzaken formeel belastingrecht*, vijfde druk, Den Haag: Boom juridisch 2020, pp. 197-235.
- ‘Een ethiek van overvloedige gerechtigheid en harmonieuze belastingheffing’, TFB 2020/35..

Professional

- ‘WAZ-premies na 2004 nog wel aftrekbaar, Zfw-premies vanaf 2009 niet meer’, annotatie bij HR 20 september 2019, nr. 18/04258, ECLI:NL:HR:2019:1401, FED 2020/44.
- ‘Ontbreken tijdsevenredige heffing bpm bij tijdelijke verhuur buitenlandse auto door binnenlandse verhuurder niet in strijd met Unierecht’, annotatie bij HR 13 december 2019, nr. 18/04153, ECLI:NL:HR:2019:1951, FED 2020/52.
- ‘Betekenis verwijzing voor onderzoek “in volle omvang”’, annotatie bij HR 3 april 2020, nr. 19/01750, ECLI:NL:HR:2020:594, FED 2020/85.
- Annotatie bij het besluit van de staatssecretaris van Financiën van 17 april 2020, nr. 2020-19072, NLF 2020/1228.
- ‘Verkeerde volgorde van navordering en verliesherzieningsbeschikking’, annotatie bij Rb. Gelderland 22 juni 2020, nr. 19/4102, ECLI:NL:RBGEL:2020:3042, NLF 2020/1629.
- ‘Alleen geheel of gedeeltelijk rechtskundig standpunt kan pleitbaar zijn’, annotatie bij HR 9 mei 2020, nr. 18/02266, ECLI:NL:HR:2020:970, te verschijnen in FED.

Dr. I.J. Mosquera Valderrama

Scholarly

- Regulatory Framework for Tax Incentives in Developing Countries After BEPS Action 5. *Intertax*, Vol. 48. Issue 4 (article in journal)
- BEPS Principal Purpose Test and Customary International Law. *Leiden Journal of International Law*. 1-22 (article in journal)
- The study of the BEPS 4 Minimum Standards as a legal transplant: A Methodological Framework. *Intertax* Vol. 48, Issue 8/9 (policy note)
- Mosquera Valderrama I.J. (with Wouter Lips). *Global Sustainable Tax Governance in the OECD-G20 Transparency and BEPS Initiatives*. 14th GREIT Annual Conference Tax Sustainability in an EU and International Context. IBFD Publications (book chapter)
- A New Wind Change in Direct Taxation, *German Law Journal* 21(1): 90-95. (article in journal)
- Tax Incentives: From an Investment, Tax, and Sustainable Development Perspective. In: Chaisse J., Choukroune L., Jusoh S. (red.) *Handbook of International Investment Law and Policy*. Singapore: Springer. 1-21. (book chapter)

Professional

- I.J. Mosquera Valderrama; A. Redonda, F. Calvo, G. Carbonnier, R. Koopman, and R. Mehrotra. Trade Implications of Tax Expenditures. T20 Policy Brief submitted to the G20 Minister of Finance under

the 2020 Saudi Arabia Presidency (G20 Presidency, Task Force Trade, Investment and Growth, T20 Saudi Arabia 2020), Saudi Arabia. (policy brief)

- Blogpost (6 May 2020), Multilateralism: The Weakest Link?. GLOBTAXGOV. blog Leiden University
- Blogpost (17 August 2020), Tax Incentives in a Post-COVID19 World. GLOBTAXGOV blog. Leiden University

Drs. M. Nieuweboer

Scholarly

- Huiskers-Stoop, E.A.M., Nieuweboer, M., Breuer, A.C., De Mandatory Disclosure Richtlijn: beschrijving en kritische analyse, TFO 2020/167.1

Dr. L.J.A. Pieterse

Scholarly.

- 'Studies over verwijzingsinstructies in belastingzaken', *Ars Aequi* december 2020, p. 1208-1212 (ter perse)
- *Tragiek en triomf. Over W.J. de Langen (1892-1959), een vrijmoedige zoeker*, Den Haag: Boom juridisch 2020
- *Taal en compositie. Oog in oog met J. van Soest (1929-2006) als annotator*, Den Haag: Boom juridisch 2020

Professional

- L.J.A. Pieterse en M.A. Schreinemachers, *Herziening in belastingzaken. Een analyse van de (on)mogelijkheden van herziening van rechterlijke uitspraken (Fed fiscale brochures)*, vierde druk, Deventer: Wolters Kluwer 2020 (ter perse)
- 'Belastingrecht', *Ars Aequi KwartaalSignaal* 157, 2020, p. @ (ter perse)
- 'Boekbespreking' (bespreking van: A.J.H. van Suilen, *Fiscaal procesrecht in het Caribisch deel van het Koninkrijk*, Deventer: Wolters Kluwer 2020), *Caribisch Fiscaal Nieuwsblad* 2020/129, p. 1-5
- 'W.J. de Langen (1892-1959), een vrijmoedige zoeker', *WFR* 2020/201, p. 1376-1382
- 'Kroniek van het belastingrecht', *NJB* 2020/2401, afl. 35, p. 2708-2720
- 'Op zoek naar een interpretatietheorie' (Opinie), *NTFR* 2020/2632, p. 1-4
- *Belastingrecht*', *Ars Aequi KwartaalSignaal* 156, 2020, p. 9212-9215
- E. Poelmann e.a. (red.), *Jurisprudentie formeel belastingrecht 2020/2021*, Den Haag: Boom juridisch 2020
- 'De fiscale vaststellingsovereenkomst', in: E.C.G. Okhuizen en L.J.A. Pieterse (red.), *Hoofdzaken formeel belastingrecht*, vijfde druk, Den Haag: Boom juridisch 2020, p. 255-281
- E.C.G. Okhuizen en L.J.A. Pieterse (red.), *Hoofdzaken formeel belastingrecht*, vijfde druk, Den Haag: Boom juridisch 2020
- 'Boekbespreking' (bespreking van: T.C. Gerverdinck, *Eigendomsgrondrecht en belastingen*, Deventer: Wolters Kluwer 2020), *WFR* 2020/132, p. 893-898
- 'Studies over verwijzingsinstructies', *NTFR-B* 2020/22, p. 20-24
- 'Belastingrecht', *Ars Aequi KwartaalSignaal* 155, 2020, p. 9135-9137

- ‘Boekbespreking’ (bespreking van: J.A.R. van Eijdsen en H.M. Koster (red.), Voor het recht van de schatkist. Een halve eeuw belastinginning in Nederland. Opstellen aangeboden aan Arie van Eijdsen, Deventer: Wolters Kluwer 2020), WFR 2020/77, p. 510-514
- ‘D. Brüll als bron van inspiratie’, TFB 2020/12, p. 22-25
- ‘Belastingrecht’, Ars Aequi KwartaalSignaal 154, 2020, p. 9071-9073
- J.P. Boer en L.J.A. Pieterse (red.), Wetgeving belastingrecht 2020. Selectie van belangrijkste belastingwetten, Den Haag: Boom juridisch 2020
- ‘Voorwoord’, in: A.F. Gunn, Anders: Gunn. Selectie uit vijf jaar fiscaal activisme, Amsterdam: NL Fiscaal 2020, p. 5-6

Mr. M.H.C. Ruijschop

Scholarly.

- M.H.C. Ruijschop en T. Gerats, ‘De earningsstrippingmaatregel en zelfstandige winstbepaling van gevoegde maatschappijen’, NLF-W

Professional.

- Spoedreparatieregime fiscale eenheid, NLF kennisbank (fiscale encyclopedie)
- 4 aantekeningen in weekblad NLF
- 1 aantekening in NTFR
- ‘Verdronken vlinder’, WFR 2020/39 (column)
- ‘Belastingadviseurs boffen met de BIK en de fiscale eenheid’, NLF 2020/38 (opinie)

Mr. T.M. Vergouwen

Scholarly

- F.P.G. Pötgens, P.A. Spijker & T.M. Vergouwen, Casuïstiek Internationaal Belastingrecht, Den Haag: Boom Juridische Uitgevers (tweede druk).

Prof. dr. J. Vleggeert

Scholarly

- Over onafhankelijkheid, de verschraving van het fiscale debat en wat we daaraan kunnen doen, Oratie 30 oktober 2020.
- State Aid: Time to Investigate Informal Capital Rulings, paper gepubliceerd op SSRN op 16 september 2020.
- Polderen in de mist: een kleine stap naar meer balans in de heffing van vennootschapsbelasting van multinationals, Weekblad Fiscaal Recht 2020/110, blz. 739-746.

Professional

- Beantwoording Kamervragen van het lid Leijten (SP) over informeelkapitaalstructuren 1 september 2020, nr. 2020-0000145499, Nederlands Tijdschrift voor Fiscaal Recht 2020/2583.
- Op weg naar balans in de vennootschapsbelasting: analyses en aanbevelingen, Rapport 15 april 2020 – Adviescommissie Belastingheffing van multinationals, Nederlands Tijdschrift voor Fiscaal Recht 2020/1407

- Besluit vooroverleg rulings met een internationaal karakter – vragen en antwoorden, Nederlands Tijdschrift voor Fiscaal Recht 2020/695
- HvJ EU 30 januari 2020, C-156/17, Nederlands Tijdschrift voor Fiscaal Recht 2020/485.
- Vermogensaftrek, Weekblad Fiscaal Recht 2020/208, blz. 1422.
- Blogpost State Aid: time to investigate informal capital rulings, Leiden Law Blog September 18, 2020.

Prof. dr. H. Vording

Scholarly

- D. M. Broekhuijsen en H. Vording, What May We Expect of a Theory of International Tax Justice? in P. Harris, De de Cogan (eds.), 155-168.
- H. Vording, Fiscale beleidsnotities 2021, Weekblad Fiscaal Recht 2020 (7353), pp. 1223 1229.

Prof. mr. R.J. de Vries

Scholarly

- R.J. de Vries, F.J. Elswijker en A.I. Hartevelde (2-2020), Fiscale aftrekbaarheid van aan- en verkoopkosten inzake deelnemingen; helaas nog steeds geen duidelijkheid MBB , p. 58 t/m 69
- Deelnemingsvrijstelling en schadevergoedingen uit hoofde van wanprestatie: een jurisprudentieel drieluik, WFR 2020/215, p. 1464-1472.

Professional

- Hoge Raad 15 mei 2020, nr. 18/03178, BNB 2020/117, na conclusie A-G Wattel, p. 2370 t/m p. 2374
- Wensdenken over belastingen, verkeerd lezen en fiscale misverstanden, WFR 2020/203, p. 1390-1391.

7. Research Projects

Research Projects

February 2018-present: Principal Investigator (I.J.Mosquera Valderrama) A New Model of Global Governance in International Tax Law Making GLOBTAXGOV. Project funded by the European Research Council Starting grant (Award 1,364,000 EUR 2018-2023). Grant Agreement 758671

September 2020-present: Main applicant (I. J. Mosquera and GLOBTAXGOV team) General Anti-Avoidance Rules (GAAR) including the development of a Toolkit and Database for CIAT Member Countries. Project funded by CIAT (Inter-American Center of Tax Administrations and German Corporation for International Cooperation GmbH (GIZ) (USD 13,000).

In cooperation with other partners.

Dr. I.J. Mosquera Valderrama

- As of August 2019-present. Main applicant Iñaki Bilbao Estrada Fundación Universitaria San Pablo-CEU – Universidad CEU Cardenal Herrera in cooperation with several partners. 612029-EPP-1-2019-1-ES-EPPJMO-EU JEAN MONNET PROJECT Digitalization of Tax Administrations in the EU.
- As of October 2020-present. Main applicant Alvaro Anton. Fundación Universitaria San Pablo-CEU – Universidad CEU Cardenal Herrera in cooperation with several partners. 620987-EPP-1-2020-1-ES-EPPJMO-EU JAN MONNET PROJECT Legal Design Thinking and Legal Visualization. Towards an Understandable EU Law.
- As of November 2020-present Main applicant Madeleine Hosli Faculty of Governance and Global Affairs Leiden University. 620608-EPP-1-2020-1-NL-EPPJMO-MODULE. Jean Monnet Summer School. The European Union in Global Governance

Mr. dr. E.A.M. Huiskers- Stoop

- Participation in international Working Group 2 ‘Developing model legislation’ and Working Group 5 ‘Road map for civil society’ (amongst others interviews) with additional conference ‘Co-operative Compliance: Towards Improved Tax Certainty’, hosted by Global Tax Policy Centre at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business, 27-28 October 2020.
- Participation Project Horizontal Monitoring (*Doorontwikkeling Horizontaal Toezicht*), Dutch Tax Administration. Online meeting 5 June 2020.

8. Committee work and Consultancy work

Committee work

Mr. Dr C. Maas

- Member Committee Tax Avoidance in Perspective (*Belastingontwijking in perspectief*) Vereniging voor Belastingwetenschap. To be published in 2021.

Dr. I.J. Mosquera Valderrama

- Member of the Reference Group evaluating the Dutch government policies and activities to strengthen tax systems in developing countries in the period 2012-2019 (*Evaluatie naar de ondersteuning van ontwikkelingslanden op het gebied van belastingheffing*). Policy & Operations Evaluation Department (IOB) Dutch Ministry of Foreign Affairs. See for more information in English [here](#) and in Dutch [here](#).
- Member of the International Law Association Study Group on International Tax Law. Link [here](#).
- Member International Evaluation Panel Mendel University in Brno, Czech Republic. Link [here](#)

Dr. L.J.A. Pieterse

- Member Committee of Independent Experts on Parental Compensation (*Commissie van onafhankelijke deskundigen voor de compensatie van ouders*). Dutch Ministry of Finance. See for more information in Dutch [here](#).

Prof. dr. H. Vording

- Member Committee of Independent Experts on Regulation of Work (*Commissie Regulering van werk*). Dutch Ministry of Social Affairs and Employment. See for more information in Dutch [here](#).

Dr. H. Vrijburg

- Member Committee of Independent Experts on Taxation of Multinationals (*Belastingheffing van multinationals*). Dutch Ministry of Finance. See for more information in Dutch [here](#)

Consultancy work

Dr. I.J. Mosquera Valderrama

Taxation: Digitalization and new technologies in An ASEM Model of Cooperation in Digital Economy. Paper commissioned by ERIA Economic Research for Asia and East Asia. To be published in 2021.

9. Presentations/Talks

Prof.mr.dr. J.P. Boer

- 13 januari 2020, *Symposium Versterking Belastingrecht, 'Impact van de AVG op het formele belastingrecht'*, (with. B.F.M. de Koning)
- *Bespreking rapport VVBW Personenvennootschappen – inkomsten- en vennootschapsbelastingaspecten*.

J. Cubillos

- Technical Meeting CIAT (Inter-American Centre of Tax Administrations). Toolkit and database GAARs. 22 October 2020 (with I.J. Mosquera and F. Heitmüller). (online)

Mr. drs. B.N. van Ganzen

- Tax Research Network Annual Conference, Cambridge University, 8 september 2020 (online)

F. Heitmüller

- La Eficacia de los Incentivos Tributarios en LATAM. CONNECTAX. 29 October 2020 (online).
- Technical Meeting CIAT (Inter-American Centre of Tax Administrations). Toolkit and database GAARs. 22 October 2020 (with I.J. Mosquera and J. Cubillos). (online)
- SEZs Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future (with Irma Mosquera) at the Web seminar: Special Economic Zones in International Economic Law: Towards Unilateral Economic Law? Special Issue: Journal of International Economic Law: Special Economic Zones in International Economic Law: Towards Unilateral Economic Law? 18 October 2020. (online)
- The impact of international cooperation on emerging economies' efforts to combat tax avoidance: Evidence from the practical implementation of the BEPS project in Colombia and India" at the 29th Annual Tax Research Network Conference, University of Cambridge, 7 – 9 September 2020 (online)

Mr. dr. R.L.G. van den Heuvel

- *Uitvoerbare wetgeving', voordracht 4e Fiscale Conferentie Tax Talents (NOB), januari 2020.*

Mr.dr. E.A.M. Huiskers-Stoop

- Guest lecturer Erasmus School of Law Rotterdam, webinar hoorcollege Fiscaal Confrontatievak, Interdisciplinair onderzoek: in het bijzonder empirisch onderzoek, 21 april 2020

Dr. I.J. Mosquera Valderrama

- '2020 Global Tax Symposium. UCLouvain, LSE and the University of Melbourne. 10 December 2020. (online)
- Peer review of BEPS 4 Minimum Standards: From Compliance to Learning and Contextualization. Empirical Studies Reading group at the Grotius Centre. Leiden University 9 December 2020. (online)
- International Dimensions of Taxation: The role of the WTO. Leiden University- Post-Academic lecturing. 3 December 2020. (online)
- Public hearing: Do harmful tax practices within and outside the EU create distortions of competition in the single market. FISC Subcommittee in Tax Matters European Parliament. 1 December 2020. (online)
- International Taxation, BEPS and PPT. Leiden University- Post-Academic lecturing. 26 November 2020. (online)
- EU and Tax Sovereignty: Discussing the Role of the EU in International Tax Law Making. Leiden University, FGGA - Diplomacy and Global Affairs Research Seminar. 25 November 2020. (online)
- La Eficacia de los Incentivos Tributarios en LATAM. CONNECTAX. 29 October 2020. (online)
- Technical Meeting CIAT (Inter-American Centre of Tax Administrations). Toolkit and database GAARs. 22 October 2020 (with F. Heitmüller and J. Cubillos). (online)
- SEZs Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future (with Frederik Heitmüller) at the Web seminar: Special Economic Zones in International Economic Law: Towards Unilateral Economic Law? Special Issue: Journal of International Economic Law: Special Economic Zones in International Economic Law: Towards Unilateral Economic Law? 18 October 2020. (online)
- Internet of Things (IoT) and Taxpayers' Rights. Digital Transformation of Tax Administrations DIGITAX. 16 October 2020. (online)
- Reforming International Taxation: Participation and Collaboration. TaxCOOP 2020 World Tax Summit Conference. 14 October 2020. (online)
- Reforma de Beneficios Tributarios en Colombia: Expectativas y Desafios (Tax Incentives Reform in Colombia). Co-organized by GLOBTAXGOV, FESCOL (Friederich Ebert Stiftung Colombia), Universidad Externado de Colombia, and Universidad de los Andes. 29 September 2020. (online)
- Safeguards to protect taxpayers' rights during the exchange of information. VII Brazilian Congress on International Tax Law (IBDT) 16-19 September 2020. (online)
- Nexus and developing countries : the impact of OECD Pillar 1 and Pillar 2. 15th GREIT Annual Conference: Nexus and Jurisdiction in International and EU Tax Law 17-18 September 2020. (online)
- BEPS Interview: the BEPS minimum standards and country adoption, particularly in developing countries. QUT Business School Australia 31 August 2020. (online)
- Taxation and Social Contract in a post-pandemic era. Webinar organized by Afronomicslaw 17 August 2020. (online)
- Revelaciones de planeaciones tributarias a la DIAN. Seminar co-organized by GLOBTAXGOV and IFA Colombia in cooperation with LEGIS. 15 July 2020 (in Spanish). (online)
- Incentivos fiscales en países de ingreso bajo en tiempos de COVID19. Seminar co-organized by GLOBTAXGOV and Council on Economic Policies. 1 July 2020. (in Spanish). (online)
- La cooperación de los asesores fiscales en el cumplimiento tributario. Academia Mexicana de Derecho Fiscal & Colegio de Abogados de Mexico (Mandatory disclosure rules DAC 6 and the European Experience). 3 June 2020 (in Spanish). (online)

- Improving Cooperation in Tax Matters (Virtual Consultation), High-Level Panel on International Financial Accountability , Transparency and Integrity for Achieving the 2030 Agenda (FACTI Panel) 5 May 2020. (online)
- Digital Transformation of Tax Administrations in the EU, DIGITAX IEF Instituto de Estudios Fiscales, Madrid, Spain, 24 January 2020.

Prof..dr. J. Vleggeert

- *Voordracht voor Fiscale Brainstormgroep over bronbelasting* 29 June (online)
- *Debater op webinar Ministerie van Financiën over belastingheffing van multinationals* 10 July

10. Staff

Researchers (*Wetenschappers*)

- Prof.dr.ir. R. Arendsen
- Prof.mr. T. Bender
- Mr. dr. J.B.O. Bijl
- Mr. L.L.C. Blom
- Prof.mr.dr. J.P. Boer
- MR. Dr. J. A. Booij
- Mr. dr. D. Broekhuijsen
- Mr.dr. A.C. Breuer
- Prof. mr. dr. J.L.M. Gribnau
- Mr. dr. R.L.G. van den Heuvel
- Mr.dr. E.A.M. Huiskers-Stoop
- Dr.mr. N.M.A. van Kreveld
- Prof.dr.mr. A.O. Lubbers
- Dr.mr. C. Maas
- Dr. I.J. Mosquera Valderrama
- Drs. M. Nieuweboer
- Dr. L.J.A. Pieterse
- Mr. M.H.C. Ruischop
- Prof.dr. F. Sonneveldt
- Prof. dr. J. Vleggeert
- Prof.dr. H. Vording
- Prof.mr. R.J. de Vries
- Dr. H. Vrijburg

PhD Fellows (*Promovendi*)

- T.A. Cramwinckel
- J. Cubillos González
- B.N. van Ganzen
- R.C. Heinsius
- F. Heitmüller

- E. Hutten
- J.I.W. Lock
- M. Manse
- T.M. Vergouwen
- M.S. Wintgens

External PhDs (*Buitenpromovendi*)

- R.K. Bane
- S. Chen
- P. Habimana
- Q. Jiang
- P.A. Mahu Martinez
- A. Maina Waynagathi
- P. Rustenburg
- B. Van der Sar