



# Tax Research Seminar

**The Netherlands as a tax haven: current research, policy alternatives and trends**

**24 April 2013  
10 AM - 6 PM**

**Location**

**International Institute for Research and Education (IIRE)  
Lombokstraat 40, Amsterdam, Netherlands**

## **Background**

The Netherlands plays a central role in the global tax avoidance industry by offering a combination of domestic legislation and fiscal infrastructure that facilitates international tax planning. In 2012 and 2013 a plethora of media articles and research was published on the role of the Netherlands as a major hub in tax avoidance as a conduit country for major MNCs and financial institutions.

In 2012, SOMO organised a tax seminar to bring together academics, journalists and NGOs to discuss the state of affairs regarding the impact and scale of tax avoidance, with the aim of aligning research and advocacy agendas. In April 2013, another research seminar will be held to update interested parties about new research developments and policy initiatives with a focus on the Netherlands and the EU.

The aim of this seminar is for different stakeholders (NGOs, journalists and academics) to exchange information and identify possible synergies, as well as to put tax justice on the agenda of the relevant academic disciplines of law, political sciences and economics.

Three panels will provide short presentations on relevant topics, followed by questions from seminar participants and panellists. The final panel will identify research gaps and discuss possible future strategies with the aim of linking research and policy agendas.

All participants are invited for closing drinks from 6 PM onwards.

The seminar is by invitation only. For more information, please contact [info@somo.nl](mailto:info@somo.nl).

We look forward to your participation.

Kind regards,

Katrin McGauran  
Rodrigo Fernandez

SOMO - Centre for Research on Multinational Corporations

## Programme Tax Research Seminar

Moderator: Rens van Tilburg, SOMO/Sustainable Finance Lab

- 09.30**            **Doors open (coffee and tea available)**  
**09.45-10.00**   **Introduction by Rens van Tilburg**  
**10.00-11.30**   **Panel 1: Investigative journalism on tax avoidance**

**Speakers:**

Gaby de Groot, *Financieele Dagblad*

Co-editor of series Belastingroute Nederland

Henk Willem Smits, *Quote*

Co-author Het Belastingparadijs

Jesse Frederik, *Follow The Money*

Freelance journalist and blogger with a focus on tax and economy

Xander van Uffelen, chief economic editor, *Volkskrant*

Investigative series into corporate tax avoidance

- 11.30-12.00**   **Questions and debate (investigative journalism)**

- 12.00-13.00**   **Lunch**

- 13.00-14.00**   **Panel 2: New research on shadow banking and Double Taxation Agreements**

**Speakers:**

Rodrigo Fernandez, *SOMO/University of Amsterdam*

The link between shadow banking and the offshore industry

Katrin McGauran, *SOMO*

Impact assessment of DTAs: existing literature and new research in selected LAC countries

Francis Weyzig, *Sustainable Finance Lab/Utrecht University*

Treaty shopping through the Netherlands

- 14.00-14.30**   **Questions and debate (new research)**

- 14.30-14.45**   **Coffee Break**

- 14.45-15.45**   **Panel 3: Policy agenda and alternatives**

**Speakers:**

Arnold Merkies, *MP Socialist Party*

Sol Picciotto, *University of Lancaster*

International policy developments and alternatives

- 15.45-16.30**   **Questions and debate (policy alternatives)**

- 16.30-16.45**   **Coffee Break**

- 16.45-18.00**   **Closing debate: research agenda and policy demands**

- 18.00-19.00**   **Drinks**

- 19.00**            **Possibility to dine (contribution required)**