

WORKSHOP

TAXATION AND FIGHT AGAINST MONEY LAUNDERING: CRYPTO CURRENCIES, DIGITALISATION AND THE EUROPEAN SEMESTER

THURSDAY, 7 JUNE 2018

14.00 - 18.00

Room: Paul-Henri Spaak (PHS) 3C050
Brussels

CVs OF THE SPEAKERS

Short CV Prof.dr. Robby Houben



After obtaining his Master of Law degree in 2005, Prof.dr. Robby Houben started as research assistant on company and financial law at the University of Antwerp until 2011. In 2010 he obtained his PhD (“Set-Off”). Since 2011 Robby Houben lectures at the University of Antwerp and practices as a lawyer at the Antwerp Bar, first at Linklaters, later at Baker McKenzie. He specializes in company and financial law. As of 2017 he holds the chair of company and financial law at the University of Antwerp and became a counsel at Baker McKenzie. Robby Houben regularly teaches abroad, including at Toulouse 1 Capitole in France, Universidad Autonoma de Madrid in Spain and at Uppsala Universitet in Sweden.

Robby Houben authored numerous national and international publications in legal reviews and books within the broad domain of company and financial law. He is a regular speaker at national and international conferences. He coordinates the international summer school of the faculty of law at the University of Antwerp on companies crossing borders. Also, he supervises several ongoing research projects, including a research project commissioned by the National Bank of Belgium on the crossroads between micro and macro prudential supervision within the single supervisory mechanism. He acted as independent expert for the Panama Inquiry Committee of the European Parliament. In that capacity, he authored the study "The mandate of the Panama Inquiry Committee. An Assessment". In January 2018, Robby Houben joined the academic board of the European Banking Institute, a leading international academic institute on banking regulation located in Frankfurt.

Robby Houben is a member of several editorial boards, including the Tijdschrift voor Belgisch Handelsrecht / Revue de Droit Commercial Belge (TBH / RDC) (financial law section), the Tijdschrift voor Rechtspersoon en Vennootschap / Revue Pratique des Sociétés (TRV-RPS), the Bibliotheek Handelsrecht Larquier (section company and financial law) and the Algemene Praktische Rechtsverzameling (APR). He is responsible for the Belgium section of the International Company and Commercial Law Review.

Annex: **list of publications**

List of publications

2018

Editorial

- [Schuldvergelijking en de bank : hoe zijn we ook alweer getrouwd?](#)

Houben Robby

Tijdschrift voor rechtspersoon en vennootschap - ISSN 0775-3969 - (2018), p. 75-76
[c:irua:150315]

ME2 Book as editor or co-editor

- [Mode en recht](#)

Houben Robby [edit.], [Straetmans Gert](#) [edit.], [Van Zimmeren Esther](#) [edit.], [Vanhees Hendrik](#) [edit.]

ISBN 978-94-000-0811-3 - Antwerpen, Intersentia, 2018, 274 p.
[c:irua:148030]

2017

A1 Journal article

- ['t Amendement : De drempel voor het recht van aandeelhouders of vennoten om een algemene vergadering te laten samenroepen](#)

Houben Robby

Tijdschrift voor rechtspersoon en vennootschap - ISSN 0775-3969 - (2017), p. 387-388
[c:irua:143210]

- [Belgian Act on In Rem Security Interests in Movable Assets](#)

Houben Robby, [Van de Looverbosch Marc](#)

International company and commercial law review - ISSN 0958-5214 - 10(2017), p. N-67-N-69
[c:irua:145864]

- [De Belgische garantie voor erkende financiële coöperaties mag op de schop, Zaak C 76/15, Vervloet e.a./Belgische staat](#)

Houben Robby

SEW : tijdschrift voor Europees en economisch recht - ISSN 2213-7408 - 6(2017), p. 284-288
[c:irua:144413]

- [De Belgische garantie voor erkende financiële coöperaties : einde verhaal](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 81:1(2017), p. 3-9
[c:irua:145364]

- [The envisaged reform of Belgian company law : making Belgium more attractive for entrepreneurs](#)

Houben Robby

International company and commercial law review - ISSN 0958-5214 - 6(2017), p. 33-35
[c:irua:143955]

H2 Book chapter

- [Grenzen aan de uitoefening van stemrecht door aandeelhouders: in essentie een afweging van belangen](#)

Houben Robby

De vennootschaps- en verenigingsrechter / Belgisch Centrum voor vennootschapsrecht - ISBN 978-2-8044-9783-5 - Brussel, Larcier, 2017, p. 217-241
[c:irua:140718]

- [Het recht van de aandeelhouders van een NV om de algemene vergadering te laten samenroepen en de agenda ervan te bepalen](#)

Houben Robby

In het vennootschapsbelang: liber amicorum Herman Braeckmans / Dirix, E. [edit.]; et al. - ISBN 978-94-000-0855-7 - Antwerpen, Intersentia, 2017, p. 261-279
[c:irua:147085]

- [Opstart van de modeonderneming. Belangrijke aandachtspunten vanuit vennootschapsrechtelijk perspectief](#)

Houben Robby

Mode & recht : opstart van het modebedrijf, intellectuele rechten, distributie en 3D-printing / Houben, Robby [edit.]; Straetmans, Gert [edit.]; Zimmeren, Van, Esther [edit.]; Vanhees, Hendrik [edit.] - ISBN 978-94-000-0811-3 - Antwerpen, Intersentia, 2017, p. 35-86
[c:irua:148031]

- [Voorwoord](#)

Dirix E., Houben Robby, Wymeersch E.

In het vennootschapsbelang : liber amicorum Herman Braeckmans / Dirix, Eric [edit.]; Houben, Robby [edit.]; Wymeersch, Eddy [edit.] - ISBN 978-94-000-0855-7 - Antwerpen, Intersentia, 2017, p. V-XIII
[c:irua:150004]

ME1 Book as editor or co-editor

- [The Single Resolution Mechanism](#)

Houben Robby [edit.], [Vandenbruwaene Werner](#) [edit.]

ISBN 978-94-000-0778-9 - Cambridge, Intersentia, 2017, 141 p.
[c:irua:145866]

ME2 Book as editor or co-editor

- [In het vennootschapsbelang: liber amicorum Herman Braeckmans](#)

Dirix Eric [edit.], Houben Robby [edit.], Wymeersch Eddy [edit.]

ISBN 978-94-000-0855-7 - Antwerpen, Intersentia, 2017, 588 p.
[c:irua:147083]

2016

A1 Journal article

- [De bescherming van de financiële consument door de FSMA](#)

Houben Robby, Vanderstraeten D.

Droit de la consommation - ISSN 1370-6888 - 111(2016), p. 21-60
[c:irua:134099]

- [Overdracht versus delegatie van bevoegdheid aan het directiecomité : lost in translation?](#)

Houben Robby

Revue pratique des sociétés - Tijdschrift voor rechtspersoon en vennootschap - ISSN 2466-7226 - (2016), p. 636-637

Full text (open access): <https://repository.uantwerpen.be/docman/irua/28a5e8/134786.pdf>
[c:irua:134786]

- [Schuldvergelijking in fiscale zaken](#)

Houben Robby

Tijdschrift voor fiscaal recht - ISSN 2031-8219 - (2016), p. 973-983
[c:irua:138503]

- [Shareholder rights and responsibilities in the context of corporate social responsibility](#)

Houben Robby, Straetmans Gert

European business law review - ISSN 0959-6941 - 27(2016), p. 615-637

Full text (open access):

https://repository.uantwerpen.be/docman/irua/ad0078/134551_2017_01_01.pdf
[c:irua:134551]

H1 Book chapter

- [The single supervisory mechanism : banking supervision in the Eurozone since 4 November 2014](#)

Houben Robby

Het nieuwe banktoezicht - The new banking supervision / Houben, R. [edit.]; et al. - ISBN 978-94-000-0654-6 - Antwerpen, Intersentia, 2016, p. 21-85
[c:irua:133505]

ME1 Book as editor or co-editor

- [Het nieuwe banktoezicht - The new banking supervision](#)

Houben Robby [edit.], Vandenbruwaene Werner [edit.]

ISBN 978-94-000-0654-6 - Antwerpen, Intersentia, 2016, 261 p.
[c:irua:133504]

Minutes and reports

- [The mandate of the Panama Inquiry Committee : an assessment](#)

Houben Robby

Brussels, European Parliament, 2016, 38 p.(Directorate General for Internal Policies / Policy Department A: Economic and Scientific Policy)

PE 587.327

Full text (open access): <https://repository.uantwerpen.be/docman/irua/d98280/137330.pdf>

[c:irua:137330]

N1 Annotation (Law)

- [Bitcoins zijn deviezen voor btw-doeleinden, maar één zwaluw maakt de lente niet](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - 2(2016), p. 178-181

[c:irua:131240]

- [The CJEU's view of whether Bitcoins are a currency : a Belgian perspective](#)

Houben Robby

International company and commercial law review - ISSN 0958-5214 - 3(2016), p. 61-64

[c:irua:130702]

2015

A1 Journal article

- [Bitcoin : there are two sides to every coin](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - 2(2015), p. 139-159

[c:irua:123891]

- [Bitcoin : there are two sides to every coin](#)

Houben Robby

International company and commercial law review - ISSN 0958-5214 - (2015), p. 193-208

[c:irua:124828]

H1 Book chapter

- [Het verbod op rechtsmisbruik als beperking op de uitoefening van aandeelhoudersrechten](#)

Houben Robby

Rechtsmisbruik / Oevelen, Van, A. [edit.]; et al. - ISBN 978-94-000-0574-7 - Antwerpen, Intersentia, 2015, p. 149-180

[c:irua:123892]

N1 Annotation (Law)

- [Het vereiste van tijdig bestaan van de te verrekenen vorderingen voor de schuldvergelijking na samenloop in fiscale zaken \(art. 334 Programmawet 2004\) herbezocht, noot onder Cass. 31 maart 2014](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 78:18(2015), p. 704-708

[c:irua:122234]

2014

Book review

- [Boekbespreking van E. Hellebuyck, Hedge Funds, Antwerpen, Intersentia, 2014, 480p](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 78:19(2014), p. 760-760
[c:irua:122053]

N1 Annotation (Law)

- [Schuldvergelijking met tegoeden die na de gerechtelijke reorganisatie op de rekening van de schuldenaar worden gestort, noot onder Kh. Kortrijk 23 mei 2013](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - (2014), p. 180-182
[c:irua:113897]

2013

A1 Journal article

- [Het gewijzigd juridisch kader voor financiële zekerheden \(met inbegrip van netting\)](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 76:39(2012-2013), p. 1522-1534
[c:irua:108016]

H1 Book chapter

- [Zwijgrecht en spreekplicht in het vennootschaps- en financieel recht](#)

Houben Robby

Zwijgrecht versus spreekplicht / Rozie, J. [edit.]; e.a. - ISBN 978-94-0000-463-4 - Antwerpen, Intersentia, 2013, p. 201-229
[c:irua:112144]

H2 Book chapter

- [Compensatieclausules](#)

Houben Robby, Van Kemmelbeke A.S., Van Waes D.

Gemeenrechtelijke clausules ; 1 / Ballon, G. [edit.]; e.a. - ISBN 978-94-0000-309-5 - Antwerpen, Intersentia, 2013, p. 1143-1190
[c:irua:108343]

- [Hoe anticiperen op overnames in commerciële contracten : capita selecta van relevante clausules](#)

Goossens Nico, Houben Robby

Proactief ondernemingsrecht / Vananroye, J. [edit.]; e.a. - ISBN 978-94-0000-412-2 - Antwerpen, Intersentia, 2013, p. 85-131
[c:irua:107909]

N1 Annotation (Law)

- [\(Contractuele\) schuldvergelijking na cessie en de goede trouw van de gecedeerde schuldenaar \(art. 1691, tweede lid B.W.\), \(noot onder Cass. 5 oktober 2012\)](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 76:34(2012-2013), p. 1337-1341
[c:irua:107562]

2012

A1 Journal article

- [De duurtijd van warrants uitgegeven ten behoeve één of meer bepaalde externe investeerders](#)

Houben Robby

Tijdschrift voor rechtspersoon en vennootschap - ISSN 0775-3969 - 7(2012), p. 649-653
[c:irua:102024]

H2 Book chapter

- [Actualia bestuur, algemene vergadering, kapitaal en \(overdracht van\) aandelen](#)

Houben Robby

CBR jaarboek 2011-2012 - ISBN 978-94-0000-337-8 - Antwerpen, Intersentia, 2012, p. 203-240
[c:irua:101258]

MA2 Book as author

- [Handboek vennootschapsrecht](#)

[Braeckmans Herman](#), Houben Robby

ISBN 978-94-000-0257-9 - Antwerpen, Intersentia, 2012, 924 p.
[c:irua:93737]

2011

A1 Journal article

- [De wederkerigheidsvoorwaarde voor schuldvergelijking op het snijvlak van verbintenissen- en zakenrecht](#)

Houben Robby

Tijdschrift voor privaatrecht - ISSN 0082-4313 - 48(2011), p. 75-122
[c:irua:91838]

- [De zekerheidswaarde van schuldvergelijking in het belgische recht, mede in het licht van de financiële crisis : pleidooi voor een genuanceerde maar verantwoorde aanpak](#)

Houben Robby, Peeters I.

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - 8(2011), p. 761-773
[c:irua:93744]

H2 Book chapter

- [Afwenteling van aandeelhoudersrisico](#)

Braeckmans Herman, Houben Robby

Over grenzen : liber amicorum Herman Cousy / Schoubroeck, Van, C. [edit.]; Devroe, W. [edit.]; Geens, K. [edit.]; Stuyck, J. [edit.] - ISBN 978-94-000-0235-7 - Antwerpen, Intersentia, 2011, p. 1313-1325
[c:irua:92204]

- [De financiële crisis en privaatrecht](#)

Houben Robby

Economische groei in Europa : eerst de crisis, dan het recht / Hoornaert, Lieve [edit.] - ISBN 978-94-000-0278-4 - Antwerpen, Intersentia, 2011, p. 1-32
[c:irua:93745]

N1 Annotation (Law)

- [De beslagbaarheid van de derdenrekening van de advocaat \(zgn. Carparekening\)](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - 6(2011), p. 570-575
[c:irua:91835]

- [De la possibilité de saisir le compte de tiers d'un avocat \(compte Carpa\)](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - 6(2011), p. 575-580
[c:irua:91836]

- [De wederkerigheidsvoorwaarde voor schuldvergelijking, noot onder Cass. 17 december 2010](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 75:3(2010-2011), p. 181-183
[c:irua:91837]

- [Wettelijke of gerechtelijke schuldvergelijking na samenloop met de vordering tot schadevergoeding wegens de ontbinding van een lopende overeenkomst door de curator \(noot onder Cass. 4 februari 2011\)](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2011-2012), p. 488-491
[c:irua:92034]

2010

A1 Journal article

- [Schuldvergelijking](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2010-2011), p. 1370-1383
[c:irua:88189]

Book review

- [Informatiecentrum voor het bedrijfsrevisoraat \(ICCI\), Het auditcomité en de commissaris](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 9(2010-2011), p. 383
[c:irua:84835]

- [K. Byttebier, E. Janssens, T. Van De Gehuchte \(ed.\), Omgaan met conflicten in de vennootschap](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 8(2010-2011), p. 343
[c:irua:84834]

- [L. Van Den Steen, De effectenrekening](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2010-2011), p. 727
[c:irua:85125]

Doctoral thesis

- [Schuldvergelijking](#)

Houben Robby

Antwerpen, 2010, 621 p.
[c:irua:84499]

MA2 Book as author

- [Schuldvergelijking](#)

Houben Robby

ISBN 978-94-000-0138-1 - Antwerpen, Intersentia, 2010, 638 p.
[c:irua:85127]

N1 Annotation (Law)

- [Het vereiste van tijdig bestaan van de te verrekenen vorderingen voor de schuldvergelijking na samenloop \(in fiscale zaken\), \(noot onder Cass. 24 juni 2010\)](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 74:20(2010-2011), p. 845-848
[c:irua:85440]

- [Schuldvergelijking bij insolventie op het snijvlak van de Wet continuïteit ondernemingen en de Wet financiële zekerheden \(noot onder Kh. Verviers 26 augustus 2010\)](#)

Houben Robby

Droit bancaire et financier / Forum financier belge; Belgisch Financieel Forum - ISSN 1377-8013 - 6(2010), p. 396-399
[c:irua:85128]

2009

H2 Book chapter

- [Netting](#)

Houben Robby

Voorrechten en hypotheke: commentaar met overzicht van rechtspraak en rechtsleer - ISBN 90-6321-780-3 - 2009
[c:irua:75815]

N1 Annotation (Law)

- [Contractuele schuldvergelijking na samenloop ten aanzien van natuurlijke personen: geen netting: noot onder Grondwettelijk Hof 27 november 2008](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - (2009), p. 502-507
[c:irua:76725]

2008

A1 Journal article

- [Bespreking Hof van Justitie \(Grote kamer\) 23 oktober, C-112/05, Commissie/Duitsland \("Volkswagenarrest"\)](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 72:33(2008-2009), p. 1363-1365
[c:irua:74718]

- [Het risicovrij aandeelhouderschap in een NV: vragen vanuit het verbod op leonijns beding en empty voting](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 72:37(2008/2009), p. 1538-1554
[c:irua:76726]

- [Schuldvergelijking bij cessie en posterieure samenloop](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - 8(2008), p. 679-687
[c:irua:70836]

- [Schuldvergelijking na cessie en posterieure samenloop](#)

Houben Robby

Belgische rechtspraak in handelszaken - ISSN 0449-4296 - (2008), p. 679-687
[c:irua:71061]

Book review

- [H. Beckman e.a. \(ed.\): De nieuwe macht van de kapitaalverschaffer](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 72:20(2008-2009), p. 895
[c:irua:74716]

- [H. de Groot: Bestuurdersaansprakelijkheid](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2007/2008), p. 1175
[c:irua:67149]

N1 Annotation (Law)

- [Schuldvergelijking met de volstortingsvordering bij samenloop \(noot onder Gent 25 juni 2007\)](#)

Houben Robby

Tijdschrift voor Belgisch handelsrecht - ISSN 0772-8050 - 8(2008), p. 733-737
[c:irua:70840]

2007

A1 Journal article

- [De toepasselijkheid van de wet van 19 december 2005 betreffende de precontractuele informatie bij commerciële samenwerkingsovereenkomsten op de oprichting van vennootschappen](#)

Houben Robby

Tijdschrift voor rechtspersoon en vennootschap - ISSN 0775-3969 - (2007), p. 30-40
[c:irua:62520]

- [H.J. t/ NV E.G.B. in vereffening](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2006/2007), p. 1562-1566
[c:irua:63864]

Book review

- [E. Dirix & R. de Corte: Zekerheidsrechten](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2007/2008), p. 167-168
[c:irua:65732]

- [R. Zwitser: Order- en tonderpapieren](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2007/2008), p. 591
[c:irua:67148]

H2 Book chapter

- [Ruil in het raam van het toezicht op de financiële sector](#)

Houben Robby

Actuele problemen van financieel, vennootschaps- en fiscaal recht : feestbundel 20 jaar Werkgroep Financieel Recht / Houben, Robby [edit.]; Rutten, Stefan [edit.] - ISBN 978-90-5095-737-3 -

Antwerpen, Intersentia, 2007, p. 33-62
[c:irua:67151]

ME2 Book as editor or co-editor

- [Actuele problemen van financieel, vennootschaps- en fiscaal recht: feestbundel 20 jaar Werkgroep Financieel Recht](#)

Houben Robby [edit.], Rutten Stefan [edit.]

ISBN 978-90-5095-737-3 - Antwerpen, Intersentia, 2007, 440 p.
[c:irua:67150]

N1 Annotation (Law)

- [Schuldvergelijking: opeisbaarheid, samenloop en volstorting, \(noot onder Cass. 25 september 2006\)](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - 38(2006-2007), p. 1562-1566
[c:irua:149787]

2006

A1 Journal article

- [Contractuele compensatie na samenloop: de nieuwe regeling nader beschouwd](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2005/2006), p. 1161-1172
[c:irua:56769]

Book review

- [E.L.A. van Emden: Bankgarantie](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2006/2007)
[c:irua:61149]

- [P. Sanders & W. Westbroek: BV en NV](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2006/2007), p. 540
[c:irua:60626]

- [S. Parijs: Fairness opinions and liability](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2006/2007), p. 619-620
[c:irua:60908]

H2 Book chapter

- [Trefwoordenregister](#)

Houben Robby

Curatoren en vereffenaars : actuele ontwikkelingen / Braeckmans, H. [edit.]; Cousy, Herman [edit.]; Dirix, Eric [edit.]; Tilleman, B. [edit.]; Vanmeenen, M. [edit.] - ISBN 978-90-5095-535-5 - Antwerpen, Intersentia, 2006, p. 997-1029
[c:irua:58014]

H3 Book chapter

- [De verplichting tot het vermelden van de beroepsmogelijkheden](#)

Houben Robby

Administratieve rechtsbibliotheek beknopt - Brugge, Die Keure, 2006
53 p.
[c:irua:56770]

N1 Annotation (Law)

- [Het tijdstip van staking van betaling in geval van frauduleuze vereffening van \(kasgeld\)vennootschappen](#)

Houben Robby

Tijdschrift voor rechtspersoon en vennootschap - ISSN 0775-3969 - (2006), p. 427-436
Noot onder Cass. 19 januari 2006
[c:irua:58956]

- [Noot onder Hof van Cassatie, 7 januari 2005](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2005/2006), p. 1097-1101
[c:irua:56541]

2005

A2 Journal article

- [Conventionele schuldvergelijking: compensatieclausules, rekening-courant- bedingen en ****netting****clausules: een analyse vanuit het gemene recht, met de financiële sector als toetssteen](#)

Houben Robby

Jura Falconis / Katholieke Universiteit Leuven. Faculteit der Rechtsgeleerdheid - ISSN 0775-2709 - 41:4(2004/2005), p. 687-762
[c:irua:55488]

N1 Annotation (Law)

- [De verplichte vermelding van de beroepsmogelijkheden, voormvoorschriften en termijnen bij de kennisgeving van individuele bestuurshandelingen](#)

Houben Robby

Rechtskundig weekblad - ISSN 1782-3463 - (2005/2006), p. 147-150
Noot onder R.v.St., Lecocq, nr. 134.024, 19 juli 2004
[c:irua:55487]

- [De verplichting tot het vermelden van de beroepsmogelijkheden bij de kennisgeving van een individuele administratieve rechtshandeling in fiscaalrechtelijke context](#)

Houben Robby

Tijdschrift voor gemeenterecht - ISSN 0775-3217 - (2005), p. 258-261

Noot onder Gent 27 mei 2003

[c:irua:55489]

Curriculum Vitae

Alexander Snyers

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2000 Antwerpen

Phone: +32472415125

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snyersalexander@hotmail.com



Education

2012-2014 **Master of Laws in Law at University of Antwerp**

- ▶ *Magna cum laude*
- ▶ Major: Corporate Law
- ▶ Minor: Tax Law
- ▶ Thesis: “Specific Liability of a Director in Case of Bankruptcy” (*Specifieke aansprakelijkheid van de bestuurder bij faillissement*)
 - Presented during the Financial Law Symposium held at the Antwerp offices of ING Belgium in 2014
 - Awarded with the NCAB-CNECB Award and the Jura Falconis Award in 2015
 - Published in Jura Falconis in 2015

2009-2012 **Bachelor of Laws in Law at University of Antwerp**

- ▶ *Magna cum laude*
- ▶ Practicum: Corporate Law

2003-2009 **Latin – Science at Koninklijk Atheneum Malle**

- ▶ *Summa cum laude*
- ▶ Science award

Professional Experience

- **Member editorial staff Larcier Law Books – Volume Economic Law** (01/01/2018 – present)
- **Mandate assistant Company and Financial Law (*Mandaatassistent Vennootschaps- en Financieel Recht*) at University of Antwerp (100%)** (01/10/2017 – present)
- **Teaching assistant Company Law (*Praktijkassistent Vennootschapsrecht*) at University of Antwerp (40%)** (01/01/2017 – 30/09/2017)

- **Associate at ARGO LAW – Corporate and M&A** (01/09/2014 – 30/09/2017)
- **Summer internship at Stibbe** (01/09/2013 – 30/09/2013)
- **Summer internship at Linklaters LLP** (01/07/2013 – 31/07/2013)
- **Student internship at Van Huffelen & CO – Advocaten** (08/02/2013 – 04/04/2013)
- **Summer internship at Fiducial Accountancy** (01/08/2012 – 15/08/2012)
- **Summer job at Bureau M.J.F. Bockstael (Patent Office)** (01/08/2011 – 31/08/2011)

Keynotes

- **Keynote on ICOs in Belgium at the ACCA Doctoral Conference held at the University of Antwerp** (25/05/2018)
- **Keynote on ICOs in Belgium at the International Conference on “Digitalisation in Law” held at Vilnius University** (03/05/2018)
- **Keynote Lexalert on contractual exit-mechanisms as a solution for shareholder conflicts** (08/02/2018)
- **Speaker at the Fifth Symposium on Company and Contract Law (*Vijfde Ondernemingsforum*) held at the University of Antwerp** (13/03/2017)

Topic: Contractual Clauses in Share Purchase Agreements

- **Speaker at the Financial Law Symposium (*Werkgroep Financieel Recht*) held at the Antwerp offices of ING Belgium** (13/05/2014)

Topic: Specific Liability of a Director in Case of Bankruptcy

Honours and Awards

- **NCAB-CNECB Award** (BRUSSELS 2015)
Winner of the yearly award presented by the NCAB (*Nationaal College der Accountants van België*) for the master's thesis on "Specific Liability of a Director in Case of Bankruptcy" (*Specifieke aansprakelijkheid van de bestuurder bij faillissement*).
- **Jura Falconis Award – Third Laureate** (BRUSSELS 2015)
Winner of one of the yearly awards presented by Jura Falconis and Larcier Publishing Group for the master's thesis on "Specific Liability of a Director in Case of Bankruptcy" (*Specifieke aansprakelijkheid van de bestuurder bij faillissement*).
- **Stibbe Corporate Masterclass** (PARIS 2013)
Participant of Stibbe's (Corporate) Masterclass, hosted in Paris in 2013, for Belgian students excelling in Financial Law.
- **ELSA Belgium National Moot Court Competition** (Laureate – ANTWERP 2012)
Third laureate of the National Moot Court Competition on International Private Law hosted by ELSA Belgium in Antwerp in 2012.

- **Masterclass Nauta Dutilh** (BRUSSELS 2012)

Participant of Nauta Dutilh's Masterclass, hosted in Brussels in 2012, for students excelling in Corporate Law.

Publications

- A. SNYERS, "Specifieke aansprakelijkheid van de bestuurder bij faillissement", *Jura Falc.* 2014-15, afl. 2, 243-288.
- A. SNYERS, "De rechterlijke matiging van een niet-concurrentiebeding in een acquisitieovereenkomst" (noot onder Cass. 23 januari 2015), *TBH* 2016, afl. 4, 368-374.
- A. SNYERS, "Conflicten in de algemene vergadering: kunnen conventionele exit-mechanismen in moeilijk vaarwater een uitweg bieden?" in K. RENIERS, N. GOOSSENS en J. PEETERS (eds.), *Actuele problemen van financieel, vennootschaps- en fiscaal recht*, Antwerpen, Intersentia, 2017, 289-309.
- H. BRAECKMANS en A. SNYERS, "Status questionis inzake vereffening van vennootschappen: stilte na vele wetswijzigingen" in H. BRAECKMANS, M.E. STORME, B. TILLEMANS, J. VANANROYE EN M. VANMEENEN (eds.), *Curatoren en vereffenaars: actuele ontwikkelingen IV*, Antwerpen, Intersentia, 2017, 487-507.
- A. SNYERS en K. PAUWELS, "ICOs in Belgium: down the rabbit hole into legal no man's land? (part 1)", *I.C.C.L.R.* 2018, to be published.
- A. SNYERS en K. PAUWELS, "ICOs in Belgium: down the rabbit hole into legal no man's land? (part 2)", *I.C.C.L.R.* 2018, to be published.
- R. HOUBEN en A. SNYERS, "De nietigheid van besluiten en bestuurdersaansprakelijkheid in het nieuwe recht" in BELGISCH CENTRUM VOOR VENNOOTSCHAPSRECHT (ed.), to be published.

Language Skills

Dutch: native language

English: professional working proficiency

French: working proficiency

IT Skills

Microsoft Office



ELI HADZHIEVA

studied economics and political science at the Middle East Technical University, Turkey, the University of Manchester, UK, King's College London, UK, Sciences Po Paris, France.

In 2007, she joined the Organisation of Economic Cooperation and Development (OECD) as a consultant, where she conducted research on evidence-based decision making, the role of knowledge economy, taxation, and the future of the Millennium Development Goals and contributed of a World Forum on “Statistics, Knowledge, Policy: Measuring and Fostering the Progress of Societies”.

During her work as a Parliamentary attaché to MEP at the Committee on International Trade, Committee on Foreign Affairs, Committee of Justice, Civil Liberties and Home Affairs and Subcommittee on Human Rights of the European Parliament from 2008 to 2012, she further specialised in European economy, law and politics.

In 2012-2014, she founded EURELIZ EU consultancy company and Dialogue for Europe ASBL, which are both based in Brussels. She is collaborating with distinguished journalists, opinion leaders and policy makers throughout Europe while conducting research and organising conferences for various European institutions, political consultancies, private companies, think tanks and NGOs. Notably, she elaborated, inter alia, an expert study on the taxation of the digital economy for the European Parliament.

([http://www.europarl.europa.eu/RegData/etudes/STUD/2016/579002/IPOL_STU\(2016\)579002_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2016/579002/IPOL_STU(2016)579002_EN.pdf))

In 2015, she participated in the prestigious CHEE Programme (Cercle des Hautes Études Européennes) of l'École Nationale d'Administration (ENA) under the patronage of the former Foreign Minister of Italy Emma Bonino.

Eli Hadzhieva regularly writes opinion pieces for the Parliament Magazine, Euractiv, Euractiv.de, EUobserver, New Europe, EU Reporter, EU Today, European Business Review, l'OBS, Le Soir and other prestigious outlets in Belgium, Germany, France, the UK etc. She speaks Turkish, Bulgarian, English, French, German, Italian and Spanish.

JOHN VELLA
Curriculum vitae

PERSONAL

Date of Birth	31/07/1977
Nationality	Maltese
Marital Status	Married, two sons (Gianni and Valentino)
E-mail address	john.vella@law.ox.ac.uk
Postal Address	Harris Manchester College, Mansfield Road, Oxford, OX1 3TD, UK

ACADEMIC POSTS

2017 - to date	Associate Professor of Taxation, Faculty of Law, University of Oxford
2017 - to date	Non-Tutorial Fellow, Harris Manchester College
2017 - to date	Programme Director, Oxford University Centre for Business Taxation, Saïd Business School, University of Oxford
2009 - 2017	Senior Research Fellow, Oxford University Centre for Business Taxation, Saïd Business School, University of Oxford
2006 - 2009	Norton Rose Career Development Fellow in Company Law, Faculty of Law, University of Oxford

MAIN AREAS OF RESEARCH

Corporate taxation; international taxation; financial sector taxation; tax compliance and administration.

EDUCATION

2002 - 2006	PhD in Law - University of Cambridge
2001 - 2002	Master of Law (<i>First Class</i>) - University of Cambridge
1998 - 2001	Doctor of Laws - University of Malta
1995 - 1998	BA Legal and Humanistic Studies (<i>First Class</i>) - University of Malta

PRIZES AND SCHOLARSHIPS

- 2003 - 2006 *Commonwealth Scholarship*, (for PhD), Commonwealth Scholarship Commission and Cambridge Commonwealth Trust
- 2002 *M Hastings Scholarship*, (for LLM results), Girton College, University of Cambridge
- 2002 *Henry Tomkinson Prize*, (for LLM results), Girton College, University of Cambridge

GRANTS

- 2017 *British Academy* (£18,700) together with J Armour, A Ezrachi and L Enriquez (The Future of the Corporation).
- 2014 *Nuffield Foundation* (£154,051) together with M Devereux (Taxing Profit in the 21st Century).
- 2014 *SBS Research Assistance Fund* (£4,016.16) together with M Devereux (Will taxes tame the banks? Responses to post-crisis bank levies).

MAIN WORK IN PROGRESS

With A Auerbach, M Devereux, M Keen, P Oosterhuis and W Schön, *Taxing Profit in the 21st Century*, to be published by Oxford University Press.

With M Devereux and N Johannesen, 'Will taxes tame the banks? Responses to the post-crisis bank levies' (*Economic Journal*, revise and resubmit)

With M Devereux, 'Taxing the digital economy: principles and proposals'

With M Devereux, 'Value creation and the international tax system'

With J Freedman, 'Tax Settlements'.

With J Armour, A Ezrachi and L Enriquez, 'The Future of the Corporation'.

With A Cedelle, 'The EU and International Tax Reform'.

With A Pirlot, 'International Taxation in the United Kingdom post-BEPS' to be published in K Sediq (ed), *Tax Design and Administration in a Post - BEPS Era: A Study of Key Reform Measures in 16 Countries*.

PUBLICATIONS

Academic Publications

With M Devereux, 'Gaming Destination Based Cash Flow Taxes', *Tax Law Review* (forthcoming).

'Barclays Mercantile Business Finance Ltd v Mawson – Living with Uncertainty' in J Snape and D de Cogan (eds), *Landmark Case of Revenue Law*, Hart Publishing (forthcoming).

With A Auerbach, M Devereux and M Keen, 'International Tax Planning under a Destination Based Cash Flow Tax', *National Tax Journal*, December 2017, 70 (4), 783–802.

With M Devereux, 'Implications of digitalisation for international corporate tax reform' in S Gupta, M Keen, A Shah and G Verdier (eds) *Digital Revolutions in Public Finance*, IMF (2017).

With J Freedman, 'Large businesses: tax strategies and sanctions for persistently uncooperative behaviour', (2016) 5 *British Tax Review*, 653.

With A Yevgenyeva, 'Using the enhanced cooperation procedure in the tax sphere: lessons from the FTT proposal' in P Koutrakos and J Snell (eds), *Research Handbook on the Law of the EU's Internal Market*, Edward Elgar Publishing, (2016).

With M Devereux, 'Are we heading towards a corporate tax system fit for the 21st century?', (2014) *Fiscal Studies*, Vol 35. No. 4, 449.

'Regulatory choice: observations on the recent experience with corrective taxes in the financial sector' in WG Ringe and PM Huber (eds), *Legal Challenges Arising out of the Global Financial Crisis: The Euro, Bail-outs, and Regulation*, Hart Publishing, (2014).

With J Englisch and A Yevgenyeva, 'The Financial Transaction Tax Proposal Under the Enhanced Cooperation Procedure: Legal and Practical Considerations', (2013) 2 *British Tax Review* 223.

'Shams, tax avoidance and a 'realistic view of the facts'' in E Simpson and M Stewart (eds), *Sham Transactions*, Oxford University Press, (2013).

With J Freedman, 'HMRC's Management of the UK tax system: the boundaries of legitimate discretion' in C Evans, J Freedman and R Krever (eds), *The Delicate Balance: Revenue Authority Discretions and the Rule of Law*, International Bureau of Fiscal Documentation, (2011).

'The asymmetrical treatment of debt and equity finance under UK tax law' in A Reisberg and D Prentice (eds), *Corporate Finance Law: UK and EU Perspectives*, Oxford University Press, (2011).

With C Fuest and T Schmidt-Eisenlohr, 'The EU Commission's Proposal for a Financial Transaction Tax', (2011) *British Tax Review* 607.

'Sparking regulatory competition in European company law – a response' in R de la Feria and S Vogenauer, (eds), *Prohibition of Abuse of Law: A New General Principle of EU Law*, Hart Publishing, (2011).

With J Freedman and G Loomer, 'Corporate Tax Risk and Tax Avoidance: New Approaches', (2009) *British Tax Review* 74.

With D Prentice, 'Some aspects of capital maintenance law in the UK' in M Tison et al (eds), *Essays in honour of Eddy Wymeersch - Perspectives in Company Law and Financial Regulation*, Cambridge University Press, (2009).

With J Freedman and G Loomer, 'Analyzing the enhanced relationship between corporate taxpayers and revenue authorities: a UK case study', *Internal Revenue Service Bulletin* (2009).

An abridged and updated version was reprinted in Lynne Oats (ed), *A fieldwork guide to taxation*, Routledge, (2012)

'Sham Transactions', (2008) *Lloyds Maritime and Commercial Law Quarterly* 4 (Nov) 488.

With J Freedman and G Loomer, 'Moving Beyond Avoidance? Tax Risk and the Relationship between large Business and HMRC' in J Freedman (ed), *Beyond Boundaries: Developing Approaches to Tax Avoidance and Tax Risk Management*, Oxford University Centre for Business Taxation, (2008).

'Departing from the legal substance of transactions in the corporate field: the Ramsay Approach beyond the tax sphere', (2007) 7(2) *Journal of Corporate Law Studies* 243.

Case Notes

With J Freedman, 'Revenue Guidance: the limits of discretion and legitimate expectations', (2012) 128 *Law Quarterly Review* 192.

'Eclipse Film Partners No 35 LLP v HMRC: a different approach to tax avoidance from MCashback?', (2012) *British Tax Review* 252.

Official Reports

'Are we moving in the right direction? Public Disclosure of Tax Information & Other EC/EP Proposals to Reduce Aggressive Tax Planning', (2016) Briefing Paper for the TAXE Special Committee of the European Parliament. IP/A/TAXE/2016-08.

'Analysis of normal vs effective corporate tax rates applied by biggest firms in all Member States and an overview of tools/instruments/methods of aggressive tax

planning Corporate Tax Rates’, (2015) Briefing Paper for the TAXE Special Committee of the European Parliament IP/A/TAXE/IC/2015-109.

‘Corporate tax practices and aggressive tax planning in the EU’, (2015) Briefing Paper for the ECON Special Committee of the European Parliament IP/A/ECON/IC/2015-110.

With M Devereux, and J Freedman, ‘Tax Avoidance’, (2012) Report commissioned by the UK National Audit Office.

With M Devereux, and J Freedman, ‘The Tax Gap for Corporation Tax’, (2012) Report commissioned by the UK National Audit Office.

With M Devereux, and J Freedman, ‘The Disclosure of Tax Avoidance Scheme Regime’, (2012) Report commissioned by the UK National Audit Office.

Government Office for Science, ‘The Future of Computer Trading in Financial Markets: An International Perspective - Final Project Report’ (2012) – (co-author and contributor to the evidence base).

Other Reports

With J Freedman and F Ng, ‘HMRC’s relationship with large business’, (2014) Oxford University Centre for Business Taxation Report.

Non-Academic Publications

‘The Financial Transaction Tax Debate: Some Questionable Claims’, (2012) Volume 47 *Intereconomics* 90.

‘A European Financial Transaction Tax?, (2012) *Banking Today - The Journal of the Hong Kong Institute of Bankers* 64.

TESTIMONIES

Mar 2013 Evidence before the UK House of Lords EU Sub-Committee A on Financial Transaction Taxes

Jan 2013 Evidence before the Parliamentary Commission on Banking Standards (UK Parliament) on the taxation of banks

Nov 2011 Evidence before the UK House of Lords EU Sub-Committee A on Financial Transaction Taxes

OTHER

2016-to date	Co-Director, MSc in Taxation, University of Oxford
2014 - to date	Editorial Board Member, Journal of Tax Administration
Mar-May 2017	Visiting Researcher, University of Georgetown
Feb-Mar 2017	Visiting Scholar, International Monetary Fund
2013 - 2016	Convenor, Tax Section of the Society of Legal Scholars (UK)
Dec 2011	Visiting Researcher, University of Sydney
Feb-May 2009	Programme Affiliate Scholar, New York University
2007 - 2009	Co-arbitrator in a tax dispute (ICC International Court of Arbitration)

PROFESSIONAL QUALIFICATIONS

Advocate (Malta).



VALERE MOUTARLIER

is the Director in charge of Direct taxation, Economic analysis and Evaluation in the Taxation and Customs Directorate General. Trained at France's premier business and law university, Valère Moutarlier practiced tax law with Bureau Francis Lefebvre, a French Law firm for several years before joining the European Commission. In the Commission, he worked in the Taxation and Customs Directorate General (DG), then the Budget DG, where he gained broad familiarity with the European financial and institutional framework. When he joined the Enterprise and Industry DG in 2003, he headed the Planning and Management Unit and subsequently the GMES Bureau, in charge of building a European space based earth observation programme, known today as Copernicus. After spending 5 years in the Private office of the Commissioner in Tax policy, he returned to the Taxation and Customs DG as Director in charge of Direct taxation, Economic analysis and Evaluation.

Professional Highlights:

- **2014 - Director, Direct taxation, Tax coordination, Economic analysis and evaluation,** Taxation and Customs DG, European Commission.
- **2010 - Advisor, Private office of Commissioner Šemeta (Lithuanian member of the European Commission)**
- **2006 - Head of the GMES Bureau,** Directorate General for Enterprise and Industry, European Commission;
- **2003 - Head of Strategic Planning and Management Unit,** Directorate General for Enterprise and Industry, European Commission; responsible for the annual and multi-year programming of the Directorate General's activities
- **1999 - Assistant to the Director General,** Budget Directorate General, European Commission.
- **1993 - Administrator,** Taxation and Customs Union Directorate General, Approximation of Legislation on Value-Added Tax Unit, European Commission
- **1989 - Lawyer** with the firm Francis Lefebvre (Paris and Brussels), specializing in European business and tax law

Education:

- **Economics and Finance,** Institut d'études politiques de Paris (1989)
- **Magistère de juriste d'affaires,** Business and Tax Law degree, l'Université Panthéon-Assas (1989)