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CFE Tax Advisers Europe
Avenue de Tervueren 188A
B – 1150 Brussels
Tel. + 32 2 761 00 92
info@taxadviserseurope.org
www.taxadviserseurope.org

Albert Rädler Medal 2018: CFE's Academic Excellence Award for Thesis on ATAD Implementation

At its 60th Anniversary, CFE Tax Advisers Europe is proud to announce that *the Albert J Rädler Medal Award 2018* for academic excellence in European taxation was awarded to **Tom Ceulemans of the University of Antwerp** for his Master's thesis entitled "**The Implementation of Articles 7 and 9 ATAD (EU Anti-Tax Avoidance Directive) regarding CFC rules into Belgian Corporate Income Tax Law**".

The CFE *Albert J Rädler Medal Award* was launched in 2013 to encourage academic excellence among young tax students in the field of European taxation, and to recognise the outstanding contribution to the field of taxation of the late Professor Albert J Rädler.

The Medal was awarded by Andrew Clarke, Adviser to the Executive Board of CFE Tax Advisers Europe at the Forum 2019, CFE's flagship international tax conference that took place on 6 June 2019 in Brussels, in presence of the President of CFE, a representative of IBFD and the Rädler family.

Andrew Clarke, speaking on behalf of the CFE Academic Jury composed of Prof. Dr Pasquale Pistone, Prof. Dr Michael Lang and Prof. Dr Otmar Thömmes, said:

Mr Ceulemans' thesis shows an excellent command of the topic and a thorough understanding of the implications of CFC rules in general and the specific new CFC rules in Belgium. The thesis encompasses in-depth analysis of the relevant literature and the national, European and international legal framework and case law.

Mr Ceulemans has identified potential loopholes and weaknesses in the Belgian implementation legislation and points in the final part of his thesis to specific improvement measures. Of particular interest in this context is the lack of double tax treaty relief in the new Belgian legislation, which seems to be in conflict with ATAD's requirements and also fails to meet the ECJ's proportionality test criteria. The conclusions that Mr Ceulemans reaches are relevant from a broader policy perspective too. This thesis will add value to other EU Member States' efforts to comply with the ATAD mandate.



Albert Rädler, European Commission; Andrew Clarke, Adviser to the CFE Executive Board; Tom Ceulemans, award winner; and Piergiorgio Valente, CFE President.

CFE Tax Advisers Europe was founded as *Confédération Fiscale Européenne* in 1959, incorporating a number of European fiscal and tax adviser associations. Since that time, the CFE has expanded and evolved alongside the international institutions whose policy initiatives shape the focus of our work. Inevitably, as the European project has evolved, so too has the role of our organisation transformed alongside it. Today CFE is the most representative voice of European tax advisers in Brussels and a unique pan-European umbrella organisation for the tax profession.

For more information, please contact:

Aleksandar Ivanovski

CFE Tax Advisers Europe Office

Avenue de Tervueren 188A

B - 1150 Bruxelles

Tel: +32 2 761 00 91

Email: aivanovski@taxadviserseurope.org