

Propositions

1. The ATAD GAAR is not a new concept: the provision was based on an idea that was *lying around* (Chapter 2).
2. The ATAD GAAR is not the codification of a generally applicable anti-abuse principle in EU law: you cannot codify something which does not exist. The EU law anti-abuse concept of which the ATAD GAAR *is* a codification is not a principle but itself the outcome of a balancing of principles (Chapter 3).
3. The ATAD GAAR expands the reach of the existing EU law anti-abuse concept to cover the entire corporate tax systems of Member States. This means that Member States must prevent the abuse of their entire corporate tax as if it concerned the abuse of EU law (Chapter 4).
4. Although the impact of the ATAD GAAR should not be underestimated, the provision will not result in the end of the international tax system. In fact, the provision will become increasingly irrelevant as EU tax law continues to harmonize (Chapter 6).
5. The existing concept of *fraus legis* suffices as the Dutch implementation of the ATAD GAAR. This means that *fraus legis* in corporate taxation has now become an EU law concept, with all the potential ramifications that this brings. The effect of this change may reach beyond corporate taxation and extend to other Dutch taxes (Chapter 5).
6. The key theme of Tomassi di Lampedusa's *The Leopard* is that "*Everything must change so that everything can stay the same*". It is questionable whether the ATAD GAAR will live up to this motto (Chapter 6).
7. Legal scientists should aim to achieve *better law* through the elimination of *bad laws* (Chapter 6).
8. Fortunately, I am not an objective scientist (Chapter 1).
9. Karl Popper's misconceptions should be more widely discussed so that they can be improved (Chapters 1/6).
10. A PhD research is an excellent opportunity to broaden one's horizon beyond of the own field of research. Away with narrow specialization: follow the white rabbit (Chapters 1/6).
11. Pursuing a PhD next to a demanding job is not necessarily great for your social life. But if you are lucky, you may still make some new friends along the way.