

## **WINTER ISSUE:**

The Amsterdam Law Forum Editorial Board

The editors and editorial board of the Amsterdam Law Forum (ALF) hereby proudly present the 2021 Winter Issue. This is the first issue to be presented by an entirely new editorial team for the academic year 2020/21. On account of this transition, in combination with the introduction of governmental restrictions to combat the spread of the coronavirus, the publication of the Winter Issue has experienced some delay. We, however, anticipate the publication of the Spring and Summer Issues to follow as planned. The final matter that we would like to touch upon is our annual conference. Every year, ALF organises a symposium that brings together various experts in a discussion on a topical issue. Due to the global Covid-19 pandemic and the uncertainty surrounding the measures necessary for its combat, our team has decided to host a virtual conference this year.

On that note, ALF is delighted to publish in its Winter Issue four compelling scientific articles and one literary review. The contributions touch upon a diverse selection of topics, contain thought-provoking analyses, and further our understanding of international and transnational legal issues.

In the first piece, Rosa Vahl scrutinises the Dutch Policy on victims of trafficking in human beings. “In August 2019, a policy change was introduced by the Dutch Secretary of State, limiting the issuance of a reflection period and residence permits to victims of trafficking in human beings (THB) who also have a Dublin status. In this research, I discuss how this is not in conformity with EU law. The provisions on the reflection period and residence permit amount to incorrect implementations of the EU Directives in the field of protection of victims of THB. I provide two important arguments in this regard: the policy rules do not fulfil the criterion of mandatory rules and the implementation is in conflict with the aim of the Directives. Subsequently, the distinction between Dublin claimants and non-Dublin claimants must be discarded. As such, changes need to be made to the current THB framework to close the gaps.”

In the second piece, Wala Al-Daraji shines light on the idea of Great Power Privilege. “Great Power Privilege is well rooted in the United Nations through state practice of permanent members of the Security Council. The forward recognition of Israel by the USA in comparison with lack of recognition of Kosovo by Russia, and the invasion of Iraq without Security Council authorisation provide contrasting examples of Great Power Privilege that arguably does not help international peace. An internal renaissance of the Security Council may be the only route to a more inclusive global decision making mechanism to maintaining international peace and security.”

In the third piece, Pie Habimana examines the boundaries between harmless and harmful tax competition. “This paper is based on the endless discussions over tax competition. While the discussions over harmless tax competition and harmful tax competition are not yet closed, one of the key issues that adds on is the distinctive boundaries between the two. That is the focus of

this paper, which suggests that, with respect to State tax sovereignty, any tax competition done to attract genuine investment is harmless. Equally is a tax competition whose tools do not make a distinction between residents and non-residents. In contrast, tax competition with ring-fenced tools and tax competition that aims at poaching other countries' tax bases look prima facie harmful. Without claiming having exhaustively drawn the boundaries, this paper contributes to the discussions over the distinction between harmless and harmful tax competition by shedding the light on some elements distinguishing harmless from harmful tax competition."

The last scientific contribution to our Winter Issue contains a study on the factors affecting sentence type and length that was designed and executed as part of the Master's Research Talent Track at the Vrije Universiteit Amsterdam. The piece is authored by Catrien Bijleveld, Juliana Augustinis, De Sheng Lim, Nieke Elbers, Pinelopi Apostolou, Anastasia Avramenko, Çağatay Bayramoğlu, Edgars Cebaks, Keri van Douwen, Nour Gjaltema, Tamara Karg, Klaudia Klonowska, Amber Lauwers, Nicoleta Mîrza, Nina Ranzijn, David Stefanović, Jacob Thaler, Süleyman Tosun, Angelique Truijens, Johanna Wecht, Lisanne van der Weijde and Laura Wennekes. "Employing a vignette design, we assess whether in a convenience sample of adults residing in the Netherlands, severity of the offence, offender sex, recidivism and offender family characteristics impact type of sentence and custodial sentence length for embezzlement. We observed that restorative sanctions are a frequently chosen response as an appropriate sentence for fraud. We found that the severity of the crime and recidivism had an impact on sentence type and sentence length. We also found that female offenders are less likely to receive custodial sentences, and generally receive shorter sentences. Furthermore, having a family (married with dependent children) significantly reduces custodial sentence length for women as compared to men. As our study was small and carried out on a non-representative sample, it can only be regarded as exploratory. Nevertheless, it reveals some interesting findings which warrant further study. We end with recommendations for future research."

Finally, this Issue presents a literary review, authored by Martina Oberti, which reflects on the other side of trade liberalisation, and more specifically, the work of D. Danielsen entitled "Trade, distribution and development under supply-chain capitalism".

On behalf of the ALF board, we would like to extend our gratitude to the authors for their contribution, and to our editors: Georgina Booth, Myra Colis, Merel Gerritse, Marisa Gubbels, Nienke Heijne Makkreel, Anastasia Karatza, and Ornella Varanini for their tireless work.

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