The Netherlands in International taxation

Will the many proposed changes drive us out of business?

To discuss

- Dutch tax system under pressure due to
  - Framing by (Dutch) Politicians
    - Hearing with
      - Dutch Members of EP
      - With EP, TAXE Commission
  - Policy of the Netherlands
    - Increased substance requirements
    - Exchange of rulings on request based on tax treaties
    - Anti-abuse provisions in treaties with developing countries
  - EU initiatives
    - Directives/StateAid issues
    - Political pressure from
      - EU Code of Conduct
      - European Parliament
- OECD BEPS
  - Why is this last on my slide?
Just a few topics

• OECD
  • Some results from OECD/G20 BEPS meeting Istanbul
    • US
    • Canada
    • UK/Australia DPT
    • MLI…..
• OECD and/or EU
  • Economical perspective of Benelux versus Germany
  • Future for trust companies in Netherlands?
  • Consequences for the GAAR in PS Directive
  • Exchange of rulings
    • Proposal to amend directive 2011/16
  • CCCTB, CCTB, Compulsory or not
  • WHT for EU Outbound Income?

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