

# The Netherlands in International taxation

Will the many proposed changes drive us out of business?



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## 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?



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## 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 France
  - 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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