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Taxation In The Netherlands

Christian G. Meyer



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Taxation in the Netherlands Gerrit te Spenke, Mark de Vries, 2011-01-01 The book summarizes the main features of the Netherlands tax system. It provides foreign investors and business people with basic information on the tax implications of their business plans in the Netherlands. The various chapters deal with the General Tax Act, individual income tax, corporate income tax, wage tax, the social security system, dividend withholding tax, VAT, estate tax, gift tax, transfer tax, insurance tax, international and European tax law.

Capital Income Taxation in the Netherlands Alexander Klemm, Mr. Shafik Hebous, 2021-05-20 This paper looks at capital income taxation in the Netherlands from an international and domestic perspective. The Netherlands is a major conduit country for FDI. Recent reforms taken by the Dutch authorities, as well as public statements, represent a strong move to address international tax avoidance, but it is too early to be able to detect the impact. In the data and measuring tax avoidance even in the past is fraught with difficulties. Domestically, the unique system which for many financial assets effectively taxes wealth rather than capital income leads to inequities and distortions. Owner-occupied housing is strongly tax favored and in many cases effectively subsidized. Various reforms, not necessarily of a fundamental nature, would improve efficiency and equity.

Tax Planning with Holding Companies - Repatriation of US Profits from Europe Rolf Eicke, 2009-01-01 The book deals with tax planning with holding companies located in Europe, Asia, or the Caribbean. It analyses the problem of repatriating U.S. profits from Europe, going far beyond the routing of income via different companies. Instead, the approach includes an analysis of the interdependencies between international tax competition, holding company regimes, and tax planning concepts in order to establish a basis for tax planning measures regardless of the fast-changing legal environment for holding companies in the different countries.

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International Taxation of Low-Tax Transactions [2009] - Low-Tax Jurisdictions II Dennis Campbell, 2009-08-12 2009 RELEASE International Taxation of Low Tax Transactions Low Tax Jurisdictions Volume II. A three-volume set with nearly 1,200 pages offers tax specialists from North and South America, Europe, Asia, and the Pacific, and the Middle East who examine the treatment by high tax countries of transactions originating from and holdings based in low tax jurisdictions, providing an essential tool for practitioners dealing with the crossborder movement of capital and other assets. The publication is replaced

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Performing Artistes Dick Molenaar,2005 The special tax rules for performing artistes lead to obstacles This book considers the problems regarding for example the determination of taxable income and the non deductibility of expenses and tax credits in the country of residence and gives clear examples of excessive taxation **UCITS and Taxation** Raymond

Adema,Raymond P. C. Adema,2009-01-01 This book examines the taxation of Undertakings for the Collective Investment in Transferable Securities UCITS in Austria Germany the Netherlands and the United Kingdom It analyses the tax consequences of the cross border trade in units of UCITS for unitholders residing in the countries examined It also features

recommendations to remove the tax advantages and disadvantages that occur in cross border trading *Taxation of*

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Ministerie van Financiën,1993 Netherlands Indies Review ,1926 *Netherlands* Great Britain. Commercial Relations

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& P. Jong,2016-07-12 Planning and Development Law in the Netherlands seeks to be an accessible introduction to the extensive field of planning law The book covers both the planning side the formal system and the development side including the interrelations between municipalities and developers It is primarily intended for Dutch and international students But

also researchers and practitioners outside the Netherlands seeking information about Dutch Planning and Development Law

may find this a useful introduction to this complex yet highly relevant field Fred Hobma and Pieter Jong are lecturers in

Planning and Development Law **Tax Havens and Their Use by United States Taxpayers - An Overview** Richard A.

Gordon,2002-08 This book was written at the request of the Commissioner of Internal Revenue The Assistant Attorney

General Tax Division and the Assistant Secretary of the Treasury Tax Policy The purpose of this book was to develop an

overview of tax havens and the use of tax havens by United States taxpayers The study sought to determine the frequency

and nature of tax haven transactions identify specific types of tax haven transactions obtain a description of the United States

and foreign legal and regulatory environment in which tax haven transactions are conducted describe Internal Revenue

Service and Justice Department efforts to deal with tax haven related transactions and to identify interagency coordination

problems The findings are based on a review of judicial decisions and published literature in the field of international tax

planning research into internal IRS documents concerning taxpayer activities interviews with IRS personnel personnel who

deal with tax haven issues for other Federal government agencies and lawyers and certified public accountants who

specialize in international taxation The findings are also based on a statistical analysis of available data concerning

international banking United States direct investment abroad and foreign investment in the United States While the findings did not uncover all the methods employed to use tax havens the belief is that the inquiry was extensive enough to give an understanding of the situation and to enable the IRS to develop options which might be useful in improving the administration of the tax laws as they apply to tax havens

Procedural Rules in Tax Law in the Context of European Union and Domestic Law Michael Lang, 2010-01-01 EUCOTAX European Universities Cooperating on TAXes is a network of tax institutes currently consisting of eleven universities WU Vienna University of Economics and Business in Austria Katholieke Universiteit Leuven in Belgium Corvinus University of Budapest Hungary Universite Paris I Pantheon Sorbonne in France Universitat Osnabruck in Germany Libera Universita Internazionale di Studi Sociali in Rome and Universita degli Studi di Bologna for the research part in Italy Fiscaal Instituut Tilburg at Tilburg University in the Netherlands Universidad de Barcelona in Spain Uppsala University in Sweden Queen Mary and Westfield College at the University of London in the United Kingdom and Georgetown University in Washington DC United States of America This network aims at initiating and coordinating both comparative education in taxation through the organisation of activities such as winter courses and guest lectures and comparative research in the field by means of joint research projects international conferences and exchange of researchers between various countries European Union law barely deals with procedural questions even though they are essential for proper implementation of European Union law The European Court of Justice has developed procedural principles in its rulings which also affect proceedings before national authorities This is due to the fact that the principle of procedural autonomy of the Member States finds its limits where European Union law might be infringed Therefore domestic procedural principles and rules of the EU countries need to be interpreted in the context of European Union law requirements This timely work seeks to identify the differences between the domestic procedural rules and principles of an array of EU and non EU countries and analyse them in the context of European Union law requirements Specific attention is paid to the impact of State aid rules on procedural law in tax matters on constitutional law requirements as well as tax treaty law issues Since customs law is already harmonized in the form of the Community Customs Code it serves as a starting point to examine the extent to which harmonized procedural law is possible Harmonized procedural law is also discussed in the context of a possible future Common Consolidated Corporate Tax Base as well as an EU tax levied at the European Union level

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Economic Conditions in the Netherlands Great Britain. Dept. of Overseas Trade, 1926 Taxation in the Netherlands Gerrit te Spenke, 1985-01-01 *National Tax Policy in Europe* Krister Andersson, Eva Eberhartinger, Lars Oxelheim, 2007-09-04 European taxes have long been debated for their potential role as barriers to increased investment and welfare The discussion has often circulated around the size of the tax bases and the magnitude of the tax rate In this book we argue that in the taxation context the European Union EU is at a cross road facing strong forces pushing it into two polar positions One of these is the scenario with all welfare provided by the national regime and financed by taxes collected entirely by national authorities The other extreme is the situation where all welfare is fered at an EU level financed entirely by taxes collected at that level The two forces pressing the tax situation into one of these two poles are spelt tax compe tion and welfare arbitrage The research question addressed in this book covers the existence of a potential steady state in between these to poles Our basic pothesis is that their might be such a steady state due to the immobility of some tax bases and where the taxation of these bases have no externalities affecting vestment We argue that the very complex tax structures of Europe and the tax certainty facing investors in Europe need to be addressed in a comprehensive way

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