



HOUTHOFF TAX

HOUTHOFF

Domestic and international tax systems are extensive, complex and constantly changing. Interacting with them requires a comprehensive knowledge of tax law from a legal, fiscal and practical perspective.

Our multidisciplinary Tax Team has an expertise in national and international tax systems and can assist you in any tax matter, from fiscal assistance in high-end corporate and financial transactions to transfer pricing and litigation in national and international tax disputes. Our team has become the market leader in the fields of international restructuring, M&A, real estate, finance and investment management.

CORPORATE INCOME TAX ▶
INTERNATIONAL & EU TAX ▶
TRANSFER PRICING ▶
INDIRECT TAX ▶

TAX M&A ▶
TAX LITIGATION ▶
TAX REAL ESTATE ▶

**TAX INSOLVENCY &
RESTRUCTURING ▶**
TAX COMPLIANCE ▶



Shortlisted for Netherlands
Law Firm of the Year



Shortlisted for Law Firm
of the Year: Benelux

CORPORATE INCOME TAX

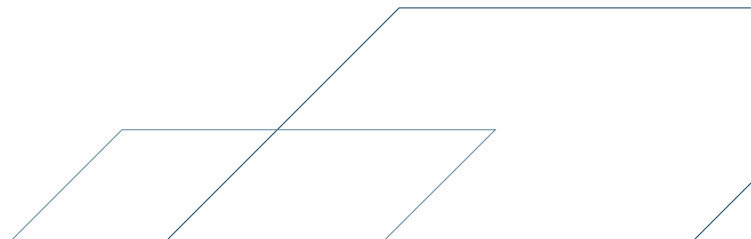
Dutch corporate income tax law is constantly developing. With the introduction of international guidelines and EU directives such as the first and second Anti-Tax Avoidance Directive ("ATAD1" and "ATAD2") and EU developments, the Netherlands has a great challenge in implementing these measures into national law.

Due to EU case law, the Dutch fiscal unity regime may not be upheld and legislators are reaching out to practitioners for assistance. Also, the introduction of earning stripping rules and the abolition of certain provisions makes it increasingly difficult for companies to keep track of these developments and their impact on company operations.

WHAT SERVICES CAN WE PROVIDE?

- monitoring the impact of current Dutch corporate tax law on a daily basis;
- providing tailored advice on the consequences of recent developments;
- handling correspondence and communication with the Dutch tax authorities;
- formulating corporate income tax opinions;
- performing due diligence on acquisitions or disposals and restructuring; and
- taking care of your corporate income tax return.

We are hands-on and pragmatic and we have an excellent relationship with the Dutch tax authorities, so we can efficiently deal with any tax issues you may have. For more information about corporate income tax, please contact Sylvia Dikmans and/or Jeroen van Mourik.



INTERNATIONAL & EU TAX

INTERNATIONAL TAX

The international tax climate has become more changeable than ever with the introduction of BEPS. Transparency is becoming more important and initiatives like the Multilateral Instrument (“**MLI**”) show that changes are happening rapidly and efficiently. Where tax treaties were predominantly agreed to avoid double taxation, the focus has shifted to prevent double non-taxation.

WHAT SERVICES CAN WE PROVIDE?

In order for your company to cope with the continuously changing international tax landscape, we can assist you on the following matters:

- structuring and restructuring;
- due diligence on international M&A and restructuring;
- disputes with tax authorities;
- clarifying your tax position by concluding an Advance Pricing Agreement (“**APA**”) or Advance Tax Ruling (“**ATR**”) with the Dutch tax authorities;
- preparing and filing corporate income tax or withholding tax returns including technical positions.

EUROPEAN TAX

European tax law plays a very important role in the current fiscal climate. Recent developments such as the Danish cases on beneficial ownership and abuse of law, ATAD2 (one of the results of BEPS) and several State aid cases play a major role in tax law in the Netherlands and other Member States. As a result, Member States must combat abuse and revoke or reclaim State aid measures.

WHAT SERVICES CAN WE PROVIDE?

- advice on compliance with EU jurisprudence and the Dutch implementation thereof;
- advice on the impact of recent State aid cases and setting up structures and drafting contracts that take into account the relevant State aid risks;
- legal assistance with debates and hearings with the European Commission and with national and European legal authorities;
- advice on, negotiate and conclude tax rulings with respect to European issues.

We have highly skilled international tax advisers and lawyers who can help you with any situation or transaction. We work closely with our State aid experts in Brussels.

For more information about international & EU tax, please contact Sylvia Dikmans and/or Jeroen van Mourik.



TRANSFER PRICING

Transfer Pricing (“TP”) has become a significant issue for multinational enterprises over the last few decades. It has become more complex than ever before and for most multinationals, TP is now the number one tax priority. The area of TP is continuing to evolve.

WHAT SERVICES CAN WE PROVIDE?

We have a dedicated Transfer Pricing team who can provide you a wide range of services, including:

- designing appropriate and defensible policies and performing thorough analyses;
- preparing and updating legally required documentation, including Country-by-Country reporting, master files and local files;
- advising on the use of mutual agreement procedures (“**MAP**”) - [Tax Litigation](#), and the EU Arbitration Convention to resolve any double taxation - [EU Tax](#);
- feasibility studies and impact assessments for IP transfers and business reorganisations;
- determining and substantiating arm’s length remunerations for all kind of business activities and transactions;
- concluding APAs and ATRs with the Dutch tax authorities working closely together with our State aid experts, to ensure sound rulings and avoid recovery risks; and
- providing valuation services, ranging from equity and intangible asset valuations to value-based management (“**VBM**”) services (e.g. value driver assessments and cash-flow sensitivity analyses).

Please find more information about our services in our [Transfer Pricing brochure](#).

Our specialists work side by side with our tax litigators, combining knowledge of economics and law to ensure the best outcome with respect to your:

1. tax and TP strategy
2. relationship with the tax authorities
3. quality of analyses

For more information about Transfer Pricing, please contact Rezan Ökten.

INDIRECT TAX

Since VAT is a transaction tax, changes in legislation, activities or processes can have a major impact on your company's VAT position. It is important to identify these changes as soon as they arise, especially when establishing a company or fund structure.

Although VAT has been harmonised within the EU, the explanation of its legislation in international situations is not always clear or implemented in a consistent way within the EU countries. We can guide you through this.

WHAT SERVICES CAN WE PROVIDE?

- conducting due diligence and corresponding reporting, in which the VAT position is confirmed and/or VAT-risks or risks related to customs and other indirect taxes are analysed;
- assessing local and international VAT-consequences, customs and other indirect taxes in relation to your activities;
- solving complex disputes with the tax authorities;
- preparing and/or reviewing VAT returns and corresponding assessments.

Our specialists are up to date with all VAT and related developments, including the developments with respect to the growing digital economy. For more information about indirect tax, please contact Sylvia Dikmans and/or Manon van Bijlevelt.

“Great quality advice, responsive and a pleasure to work with.”

TAX M&A

Whatever your deal or transaction is, we have experienced advisers who can help you complete the transaction and assess the risks that come with it. From general tax issues to real estate transactions, we have expertise in numerous fields.

WHAT SERVICES CAN WE PROVIDE?

- carrying out due diligence with a corresponding report;
- drafting due diligence documentation for the transaction with the calculated risks and, when needed, follow-up on the key issues;
- drafting and negotiating all tax-related topics in an SPA allocating the responsibilities of the parties involved;
- structuring the acquisition or disposal;
- advising on all wage and income tax considerations (e.g. carried interest, split payroll, substantial interest).

We work closely with our M&A lawyers who deal with the other legal non-tax related considerations. For more information about tax M&A, please contact Sylvia Dikmans and/or Jeroen van Mourik.



TAX LITIGATION

Sometimes, disputes about taxes arise. These disputes are usually with the Dutch Tax and Customs Administration, but they can also be between companies and institutions. We have maintained a leading position in the field of tax litigation for many years.

Our Tax Litigation Team is able to handle and resolve these kinds of disputes better than anyone. We are experienced at representing clients before tax courts as well as civil courts, and if necessary before the Dutch Supreme Court or the European courts.

WHAT SERVICES CAN WE PROVIDE?

We can assist you with disputes relating to:

- state taxes and taxes imposed by local authorities;
- TP valuations or reports;
- cross-border tax disputes;
- tax claims for acquisitions ;
- professional liability, tax fines and criminal tax law;
- advice on using MAP;
- advice on tax arbitration, e.g. initiated under a tax treaty.

INTERNATIONAL OUTLOOK

Thanks to our offices in Brussels, London and New York, our representatives in Houston, Singapore and Tokyo, as well as our membership of Lex Mundi, we have an extensive international network, which gives us access to the best expertise in foreign tax laws and regulations. For more information about tax litigation, please contact Alexander van der Voort Maarschalk and/or Chantal Presilli.

REAL ESTATE TAX

Proper legal and tax support is essential for selling, purchasing, developing or redeveloping large real estate projects. We assist investors, project developers, financiers, construction companies, housing corporations and end users with complex real estate transactions. We can address questions like whether any VAT or real estate transfer tax exemption is applicable and/or possible overlap between both taxes.

There are many things to consider, like how new legislation or sustainability can affect your real estate portfolio or new real estate projects. We advise on all corporate income tax matters relating to the acquisition or disposal of real estate whether it is an asset or share deal.

WHAT SERVICES CAN WE PROVIDE?

Our Tax Team is highly experienced in real estate transactions and advising in this field. We can:

- conduct due diligence on real estate transactions and restructurings, such as corporate sales, acquisitions, transformations, lease of real estate and transactions and restructuring;
- monitor the technical impact of current Dutch corporate income tax, real estate transfer tax, indirect tax law or other taxes;
- solve complex disputes with the Dutch and foreign tax authorities;
- provide tax advice for specific deals, activities or transactions.

Moreover, we have experience in setting up real estate investment funds, like Dutch fiscal investment institutions and giving advice to listed real estate funds. For more information about real estate tax, please contact Sylvia Dikmans and/or Manon van Bijlevelt.

TAX INSOLVENCY & RESTRUCTURING

Our Insolvency & Restructuring team is the market leader. The team has thorough expertise and experience and has fulfilled a leading role in nearly all large cases that have occurred in the Dutch market in the last few years.

WHAT SERVICES CAN WE PROVIDE?

- restructuring and/or reorganising your national or international activities;
- identifying the tax position and current obligations of the companies before or during insolvency;
- all possible tax issues that occur before or during insolvency, restart, pre-pack or arrangement with creditors, including coordinating these measures with the tax authorities.

Our experienced and proactive team has an excellent reputation earned by advising on a large number of recent national and international restructuring and insolvency cases. Bankruptcy trustees regularly call upon our specialised knowledge when resolving complex tax issues in cases of insolvency. For more information about tax insolvency & restructuring, please contact Sylvia Dikmans and/or Jeroen van Mourik.

“Overall quality across the team, specialisation in taxation of financial services.”

Legal 500, Tax (2020 Edition)

TAX COMPLIANCE

We consider preparing a tax return not as an obligation, but as the final stage in our tax advice. For this reason, our compliance services are performed by our tax advisers themselves. This is how we ensure that our tax advice has properly been processed in the tax return. Apart from that, our Transfer Pricing Team helps companies to meet their transfer pricing documentation requirements.

WHAT SERVICES CAN WE PROVIDE?

- preparing and submitting returns for corporate income tax, dividend tax and VAT;
- tax accounting;
- preparing Transfer Pricing documentation: Country-by-Country reporting and master and local file reporting.

Our experienced tax advisers work efficiently and diligently. You can trust that we will always inform you fully on the positions adopted in the return. Furthermore, we closely monitor whether the tax authorities have imposed their assessments in accordance with our submitted returns. For more information about tax compliance, please contact Sylvia Dikmans and/or Jeroen van Mourik.

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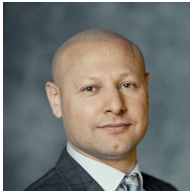
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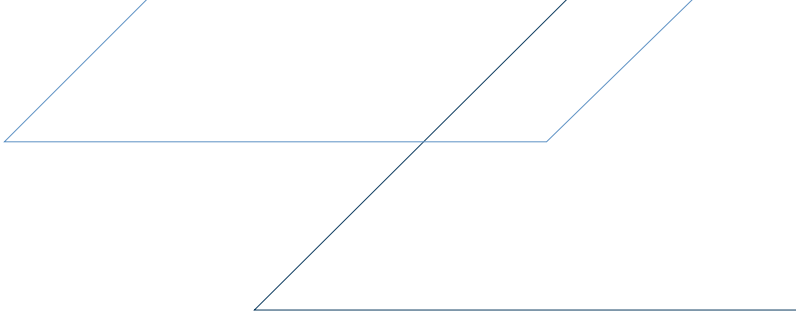
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“A commentator enthuses that ‘the team is excellent and the lawyers work very smoothly,’ and also adds that the lawyers are ‘great in communication and knowledgeable.’”

Chambers Europe, Tax (2020 Edition)

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