

October 2017

On an international front, it has been announced that the new cabinet to be established in the Netherlands intends to abolish Dutch dividend withholding tax with effect from 1 January 2019. It seems likely that this proposal will be implemented, which means that with effect from 1 January 2019 profit distributions by Dutch companies will no longer attract any withholding tax.

In combination with the participation exemption, which exempts dividends and capital gains in respect of qualifying participations from Dutch corporate income tax, this increases the attractiveness of the Netherlands as a location for (ultimate and intermediate) holding companies and investment fund vehicles.

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