



Daan Arends

Partner

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Daan Arends has close to 20 years' experience in international indirect tax: VAT, customs and Transfer Taxes. He advises multinational clients on international VAT and customs implications of e-commerce, supply chain restructurings, cross-border mergers & acquisitions, and business integration projects. Daan acts for multinational clients in a wide range of sectors, including consumer goods & retail, technology, financial services and manufacturing.

Daan is an attorney-at-law and tax adviser. He is heading the Amsterdam Tax Practice and is leading the International VAT practice of DLA Piper.

관련 서비스

- 조세

관련 업무분야

- 금융 서비스

언어

Dutch English

언어

- Dutch
- English

경력

AREAS OF EXPERIENCE:

- European and Dutch VAT matters
- Transfer Tax matters
- European customs valuation matters
- VAT and customs audits and settlement negotiations
- Indirect tax planning

자격

전문 자격

- Advocaat admitted with the Nederlandse Orde van Advocaten
- Belastingadviseur admitted to the Nederlandse Orde van Belastingadviseurs

수상

He has been recommended by *Legal 500 2017* for Tax.

학력

- University of Rotterdam, International indirect taxation, 2004
- Utrecht University, Tax law/Civil law, 2000

회원 자격

- Dutch Tax Scholar Association (*Vereniging voor Belastingwetenschap*)
- Dutch Tax Lawyers Association (*Vereniging voor Belastingrecht advocaten*)

인사이트

출판물

2020 Dutch Tax Plan - Tax Proposals

18 September 2019

On September 17, 2019, the Dutch government published its tax proposals for 2020 and onwards. The plan mainly aims to implement a number of measures of which implementation is required by the EU. It also introduces a conditional withholding tax on interest and royalties and minor changes to other taxes. To discover what this means for multinational companies read the full proposal [here](#).

VAT - Monthly Alert - July 2019

5 August 2019

VAT Monthly Alert Series

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - June 2019

5 July 2019

VAT Monthly Alert Series

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - May 2019

31 MAY 2019

VAT Monthly Alert Series

A summary of important VAT developments with implications for cross-border business operations.

UK and EU no-deal planning

21 MAY 2019
Boardroom Brexit

In this client alert we:

- Explain why the risk of a no-deal Brexit is increasing; and
 - Provide links to the relevant UK and EU no-deal guidance your business will need to understand should the UK leave the EU without a deal.
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VAT - Monthly Alert - April 2019

1 MAY 2019
VAT Monthly Alert Series

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - March 2019

5 APR 2019
VAT Monthly Alert Series

A summary of important VAT developments with implications for cross-border business operations.

VAT Monthly Alert January/February 2019

26 FEB 2019
VAT Monthly Alert Series

A summary of important VAT developments with implications for cross-border business operations.

EU Directive

19 DEC 2018

The European Council has adopted a directive allowing member states to amend their VAT rules to align VAT rates for electronic and physical publications.

Judgements of the European Court of Justice

19 DEC 2018

In ECJ decision in *C&D Foods Acquisition ApS (C-502/17)* the Court had to consider whether a holding company may deduct VAT on due diligence costs before a planned but ultimately aborted sale of shares in a subsidiary, where the intended use of the proceeds of the sale was to repay a debt.

Judgement of the European Court of Justice

16 NOV 2018

ECJ judgment in *Ryanair (C-249/17)* dealt with the question whether a future intention to provide management services to a takeover target is sufficient to establish that the potential acquirer is engaged in an economic activity so that VAT charged to the potential acquirer on goods or services provided for the purposes of seeking to progress the relevant acquisition can potentially be considered as deductible input VAT.

Opinions of the Advocate General of the European Court of Justice

16 NOV 2018

In *Morgan Stanley & Co International (C-165/17)* the Advocate General considered whether VAT incurred by a branch in relation to the activities of its head office situated in another member state should be recoverable.

Country Specific - Ireland

16 NOV 2018

On 9 October 2018, the Budget for 2019 was presented to Parliament by the Minister of Finance.

Country Specific - United Kingdom

16 NOV 2018

In the first-tier tribunal decision *Wellcome Trust Ltd [2018] UKFTT 599 (TC)*, the UK tribunal considered the meaning of "taxable person acting as such" in the reverse charge rules and concluded that this did not include a taxable person carrying out non-economic activities so that the trustee taxpayer did not have to account for UK VAT on investment management services supplied to it from outside the EU.

Opinions of the Advocate General of the European Court of Justice

22 OCT 2018

On 6 September 2018, the Advocate General (AG) of the Court of Justice of the European Union (ECJ) gave her opinion on *C&D Foods Acquisition ApS v. Skatteministeriet (Case C-502/17)*.

EU Directives - New proposed directives

22 OCT 2018

A new directive is to come into force 20 days after publication in the Official Journal to allow Member States to apply reduced, super-reduced or zero rates to electronic publications, to modernize VAT for the digital economy, and to allow for alignment of VAT rules for electronic and physical publications.

Country Specific - Luxemburg

22 OCT 2018

Luxembourg-based entities who share organisational, economic or financial links are now entitled to establish a VAT group.

Country Specific - Argentina

22 OCT 2018

On 11 September, Argentina published Decree 813/2018 to regulate the supply of VAT to the importation of "digital services" rendered by a non-resident to a resident individual or entity, when the effective use or exploitation of the service is carried out in Argentina.

Country Specific - Gulf Cooperation Council States

22 OCT 2018

Late in 2016, the six Gulf Cooperation Council (GCC) Member States agreed and signed a VAT Agreement with the purpose of imposing VAT at a rate of 5 percent throughout the GCC.

Court of Justice of the European Union

22 OCT 2018

The Court of Justice of the European Union (ECJ) held in *Siemens Gamesa Renewable Energy România SRL v. Romania*, C-69/17 (CJEU 2018) that the EU VAT Directive (2006/112/EC) precludes Romania from denying deductions for input VAT claimed after the reactivation of a taxpayer's identification number.

Country Specific - United Kingdom

22 OCT 2018

Uncertainty over Brexit continues, but by November there should be more clarity on what sort of deal if any will be signed between the UK and the EU 27. Meanwhile customs and VAT are potentially the two most affected taxes.

World Customs Organization publishes updated guide to customs valuation and transfer pricing

5 JUL 2018

On 5 June 2018 the World Customs Organization (WCO) published "Revenue Package Phase III" which is a package of all available tools and instruments (including, inter alia, formal instruments and conventions, guidance notes and training materials) that are relevant to revenue collection by customs authorities. This package covers a number of new initiatives relating to Origin, Valuation, Customs Laboratories, Post-Clearance Audit, as well as Customs-Tax Cooperation. As part of the new materials on Valuation, a new version of the WCO Guide to Customs Valuation and Transfer Pricing has been published.

[이벤트](#)

[이전](#)

Tax on supply chains

18 APR 2018

Webinar

- The changing VAT landscape: Essential VAT update and Brexit's impact on indirect tax seminar, 20 Sep 2016
- What's hot in VAT?, 9 Jun 2015