



Rhys Bane

Associate

rhys.bane@dlapiper.com

Amsterdam

T: +31 (0) 20 5419 392

F: +31 (0)20 541 99 99

M: +31 (0)6 1562 3924

Rhys Bane advises clients on Dutch and international tax aspects of international (tax) structuring and corporate reorganizations, Dutch, European and international tax policy matters and on tax controversy matters.

He is also a PhD candidate at Leiden University. Rhys' doctoral research focuses on international tax arbitration.

LANGUAGES SPOKEN

- English
- Dutch

- Tax
- Tax Controversy and Disputes

English Dutch

AREAS OF EXPERIENCE:

- International Tax Planning
- Corporate Restructurings
- M&A
- Tax Treaty Dispute Resolution

Professional Qualifications

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

Education

- Leiden University, LL.M Tax Law, *cum laude*, 2018
- Leiden University, LL.B Tax Law, 2017
- Leiden University, LL.B Dutch Law, 2017

Memberships

- Member of the International Fiscal Association (IFA)
- Member of the Dutch Association for Tax Science (*Vereniging voor Belastingwetenschap*)

INSIGHTS

Publications

EU Commission proposes tax incentive for equity, disincentive for debt

16 May 2022

As follow-up on the Communication on Business Taxation for the 21st Century issued in May 2021 setting-out the European Commission's (EC) long-term vision to provide a fair and sustainable business environment and European Union (EU) tax system, the Commission released on 11 May 2022 a draft directive proposing the introduction of a debt-equity bias reduction allowance (DEBRA).

Tax Alert: Netherlands and Belgium notify tax treaty under the Multilateral Instrument

30 November 2021

On November 25, the Dutch and Belgian authorities notified the Belgium-Netherlands tax treaty as a Covered Tax Agreement under the Multilateral Instrument with the OECD.

2022 Dutch Budget Plan – Tax Proposals

21 September 2021

On 21 September 2021, the Dutch government published its tax proposals for 2022 and onward

In the area of direct taxes the following measures can be relevant:

- COVID-19 support measures;
 - Employee stock option rules;
 - Controlled foreign company credit ranking;
 - Amendment of dividend withholding tax refund rules;
 - Reverse hybrid mismatches rules;
 - Amendment of the application of the arm's length principle to prevent mismatches
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Tax alert: Dutch government proposes new tax treatment on employee stock options

11 June 2021

On May 31, 2021 the Dutch government published a legislative proposal changing the Dutch wage tax treatment of employee stock options for public consultation. Where previously the exercise (or sale) of stock options by employees triggered taxation, the exercise of employee stock options would not automatically trigger taxation under this proposal.

European Commission Renames and Revises CCCTB Proposal

19 May 2021

On 18 May 2021, the European Commission presented a renamed and revised proposal for the Common Consolidated Corporate Tax Base (CCCTB). The CCCTB proposal will therefore be withdrawn by the European Commission. The new proposal is called Business in Europe: Framework for Income Taxation (BEFIT).

Netherlands overhauls Legal Entity Tax Qualification Policy

13 April 2021

On March 29, 2021, the Dutch government published a consultation document containing a legislative proposal changing the Dutch legal entity qualification rules for tax purposes.

2021 Dutch Budget – Tax Proposals

15 September 2020

On September 15, 2020, the Dutch government published its tax proposals for 2021 and onwards. In addition to the tax proposals, certain other tax measures which we are included in this Tax Alert that were adopted last year will enter into effect as of January 1, 2021.

- Arbitrage als geschilbeslechtsmechanisme: Politiek en academisch debat: Verslag van het Congres Arbitration as a Tax Dispute Resolution Mechanism – Political and Academic Debates, gehouden te Valencia, Spanje, op 8 en 9 september 2021, 29 November 2021
- Tax Alert: Netherlands and Belgium notify tax treaty under the Multilateral Instrument, 30 November 2021
- 2022 Dutch Budget Plan – Tax Proposals, 21 September 2021
- Tax alert: Dutch government proposes new tax treatment on employee stock options, 11 June 2021
- European Commission Renames and Revises CCCTB Proposal, 19 May 2021
- Netherlands overhauls Legal Entity Tax Qualification Policy, 13 April 2021
- 2021 Dutch Budget – Tax Proposals, 15 September 2020
- Tax related measures taken by the Dutch government, 25 March 2020
- Jongerenbijeenkomst: Verslag van de tweede jongerenbijeenkomst van de Vereniging voor Belastingwetenschap, gehouden op 12 maart 2020 te 's-Gravenhage, WFR 2020/83.
- NOB/LOF-scriptieprijs: Verplichte en bindende arbitrage in het MLI, WFR 2019/263.
- Verplichte en bindende arbitrage in het MLI: Een verbetering van de rechtspositie van belastingplichtigen in het internationale belastingrecht?, NOB/LOF Serie nr. 28, Deventer: Wolters Kluwer.
- De arbitrageregeling van het MLI: meer rechtsbescherming in het internationale belastingrecht?, WFR 2018/241.