



Philippe Hinnekens

Partner

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Philippe Hinnekens is a tax lawyer with more than 30 years of experience in advising multinationals, small and mid-sized Belgian companies, not-for-profit entities and wealthy individuals in a wide variety of tax matters.

Philippe has a particular focus on (i) the real estate sector (he is a lector in the Real Property Postgraduate Programs at KULAK and FHS), (ii) the Fund industry and (iii) estate and wealth planning for family owned enterprises.

Except for his particular focus, Philippe also has experience in the tax aspects of M&A transactions, corporate reorganizations; cross border employment; equity incentive plans, R&D incentives, general estate and wealth planning.

• Tax

• Real Estate

Dutch French English

LANGUAGES SPOKEN

- Dutch
- French
- English

- Philippe has been involved as tax advisor in setting up one of the first international crypto assets investment funds by a Belgian promotor team and obtaining a tax ruling relating to this structure.
- He also advised on the tax aspects of an international (sharia compliant) investment structure for middle east investors in a large Belgian real property project.

Professional Qualifications

- Avocat registered with the Ordre Francais des Avocats du Barreau de Bruxelles
- Advocaat admitted with the Nederlandse Orde van Advocaten

Prior Experience

- May 2018 - current: Lawyer-Partner, DLA Piper
- 2013 - May 2018: Partner, Antwerp/Brussels based law firm
- 2004-2012: Partner, Brussels based law firm
- 1995-2004: Partner, Brussels based law firm
- 1987-1995: Associate, Brussels based law firm
- 1993 - current: Lawyer, Brussels Bar

Education

- LLM University of Chicago, USA, 1986-1987
- Licentiaat in de rechten K.U. Leuven, 1984-1986
- Bachelor in de rechten K.U. Leuven, 1981-1984

Memberships

- Member of the Brussels Bar
- Member Board Of Directors of ZNA - Ziekenhuis Netwerk Antwerpen
- President Of The Board Of Directors of Rondpunt vzw
- Board member of the International Fiscal Association (Belgian Branch)
- Staff member of Fiscoloog
- Member of the editorial board of the Journal for Estate Planning

INSIGHTS

Publications

Reform of the Belgian expat tax regime

7 January 2021

The Belgian Parliament has recently approved a bill which reforms the existing tax regime and incorporates this special tax regime in the Belgian Income Tax Code, whereas the current system was governed by a Circular Letter issued by the Belgian tax administration.

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.

De nieuwe jaarlijkse taks op effectenrekeningen

24 maart 2021

In deze publicatie zetten wij de krachtlijnen van de nieuwe jaarlijkse taks op de effectenrekeningen kort uiteen aan de hand van 10 vragen en antwoorden.

Belgium introduces the tax free “recovery reserve” in response to the COVID-19 pandemic

26 November 2020

Following the introduction of the one-off carry-back of tax losses, Belgium has recently introduced a complementary measure intended to strengthen the solvency and cash-flow position of Belgian companies that have suffered a loss pursuant to the COVID-19 pandemic.

- P. Hinnekens and L. Wellens, “Aanwasbeding : Vlabel vergaloppeert zich in burgerrechtelijke analyse”, *Fiscoloog* 14.03.2018, nr 1558, p 2.
- P. Hinnekens and L. Wellens, “Invoering belastingvermindering voor investeringen in groeibedrijven”, *Fiscoloog* 07.02.2018, nr 1553, p 3.
- P. Hinnekens and L. Wellens, “Fiscale steunmaatregelen voor starters”, *TEP* 2017/5, p 500
- P. Hinnekens and L. Wellens, “Overzicht regularisatieheffingen federaal-regionaal”, *Vermogensplanning in de praktijk*, 2017/3, p 51
- P. Hinnekens and L. Wellens, “Eerste ruling over antimisbruikbepaling Moeder-dochterrichtlijn”, *Fiscoloog* 31.05.2017, nr 1523, p 3.
- P. Hinnekens, *Laurius* nieuwsbrief, May 2017, vermogensplanning.
- P. Hinnekens and L. Wellens, “Kaaimantaks ‘vermijdingsbepaling’ kaaimantaks : geen effectieve belastingheffing vereist”, *Fiscoloog* 29.03.2017, nr 1515, p 7.
- P. Hinnekens and L. Wellens, “‘Gecertificeerde maatschap’: toepassing kaaimantaks bevestigd”, *Fiscoloog* 22.03.2017, nr 1514, p 5.
- P. Hinnekens and L. Wellens, “Rulingcommissie: wel kaaimantaks op inkomsten ‘trust’, niet op uitkeringen”, *Fiscoloog* 08.03.2017, nr 1512, p 8.
- P. Hinnekens and L. Wellens, “Betwistbare beslissing Vlabel over Nederlandse ascendentenverdeling”, *Fiscoloog* 01.03.2017, nr 1511, p 6.
- P. Hinnekens, *Laurius* nieuwsbrief, februari 2017, vermogensplanning.
- P. Hinnekens and L. Wellens, “Schenking en vererving familiebedrijven : nieuw stelsel in Brussel”, *Fiscoloog* 14.12.2016, nr 1501, p 6.
- P. Hinnekens, “Toch Vlaamse erfbelasting op uitkeringen Liechtensteinse stichting?”, *Fiscoloog* 14.09.2016, nr 1488, p 5.
- P. Hinnekens and L. Wellens, “Schenking familiebedrijf onder opschortende voorwaarde : wijziging standpunt”, *Fiscoloog* 24.02.2016.
- P. Hinnekens and S. Gommers, “Liquidatiereserve: retroactieve uitbreiding naar aj. 2013 en 2014”, *Fiscoloog* 03.06.2015, nr 1433, p 1-6
- P. Hinnekens and S. Gommers, “De liquidatiereserve. De saga rond belastingheffing op winstuitkeringen duurt voort.”, *TEP* 2015/1, p 82
- P. Hinnekens and S. Gommers, “Ruling erkent gelijkstelling Liechtensteinse met Belgische stichting”, *Fiscoloog* 25.03.2015, nr 1424, p 3
- P. Hinnekens and S. Gommers, “Wijzigingen ten gronde aan Vlaamse gunstregeling voor familiebedrijven”, *Fiscoloog* 25.02.2015, nr 1420, p10-12

Events

Philippe teaches taxation in the framework of (i) the Postgraduate of Real Estate at the KU Leuven and (ii) Corporate Tax in the Postgraduate Taxation at UCLL. He regularly publishes articles and gives lectures on tax matters.