



Jian-Cheng Ku

Partner

jian-cheng.ku@dlapiper.com

Amsterdam

T: +31 (0)20 5419 911

F: +31 (0)20 5419 963

Jian-Cheng Ku advises on international tax law and transfer pricing with a particular focus on international tax planning, M&A and private equity transactions, corporate reorganisations and planning and design of transfer pricing policies.

His clients include multinational companies, financial institutions and private equity firms. He has (co-)authored several articles on international taxation and Dutch taxation aspects.

• Tax

Dutch English

LANGUAGES SPOKEN

- Dutch
- English

AREAS OF EXPERIENCE

- International tax planning
- Transfer pricing
- M&A and private equity structuring and transactions
- Corporate reorganisations
- Investment fund transactions

KEY EXPERIENCE

- Advising US multinational, NYSE listed, on the acquisition of a Dutch group of companies, including post-acquisition structuring and obtaining related Advance Tax Ruling from the Dutch tax authorities
- Advising various US multinationals on Intellectual Property tax planning, set up of their holding structure and obtaining related Advance Tax Ruling and Advance Pricing Agreement
- Advising one of the major Dutch banks on the restructuring of their real estate portfolio

- Advising US based Private Equity fund on a multi-jurisdiction acquisition
- Planning and design of transfer pricing policies for many multinationals

CREDENTIALS

Professional Qualifications

- Advocaat admitted with the Nederlandse Orde van Advocaten

Education

- University of Amsterdam, LL.M. Tax Law, 2005
- University of Amsterdam, MSc Fiscal Economics, 2005

INSIGHTS

Publications

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

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.

Dutch job-related investment tax credit: Have you factored in the new tax incentive for your investment plans?

16 March 2021

As of 1 January 2021, the Netherlands introduced a new tax incentive scheme, the so-called job-related investment tax credit (baangerelateerde investeringskorting). In this publication, we explain how the BIK works, what investments qualify and how companies can apply.

The Netherlands initiates public consultation procedure addressing transfer pricing mismatches

9 March 2021

Aiming to avoid non-taxation due to international transfer pricing mismatches.

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.

Prohibition of public gatherings and international travel restrictions

7 April 2020

The considerable financial and organizational ramifications of COVID-19 that business may encounter are now addressed by governments, but what are the effects of the current measures on the substance requirements included in many provisions of (Dutch) tax law?

Tax related measures taken by the Dutch government

25 March 2020

The Dutch ministers for Economic Affairs and Climate, Finance and Social Affairs and Employment published a letter on 12 March 2020, with the tax measures the Dutch government is taking in support of, inter alia, businesses during the COVID-19 outbreak.

The Eurozone crisis - what are the tax and transfer pricing risks?

25 FEB 2013

Many companies are struggling to understand the effect the crisis may have on contracts whose payments are euro-denominated

Transfer pricing case law in Europe, December 2013

Events

Previous

Session three: EU tax updates and what they mean for cross-border companies

7 July 2021
International Tax and Transfer Pricing Webinar Series
Webinar

EU tax updates and what they mean for US companies

30 June 2021 | 12:00 - 1:00 ET
Webinar

Anti-Hybrid Rules - Webinar

5 February 2020
Webinar

NEWS

DLA Piper advises Wintershall Dea tax wise on successful 1.5 billion Euro subordinated notes transaction

27 January 2021

DLA Piper has advised Wintershall Dea GmbH, Europe's leading independent natural gas and oil company, on tax law aspects of the successful issue of its first subordinated notes in two tranches in the total amount of EUR1.5 billion.
