



Sebastiaan Wijsman

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Sebastiaan Wijsman has broad experience in international indirect taxation. Sebastiaan specialises in advising real estate funds and project developers on VAT and real estate transfer tax. He has broad experience in structuring complex real estate projects, joint ventures and investment structures.

Furthermore, he frequently advises on the purchase and sale of real estate portfolios and the restructuring of real estate entities.

• Tax

Dutch English

LANGUAGES SPOKEN

- Dutch
- English

- Advising leading French real estate funds Aviva and Corum Asset in various real estate acquisitions and developments.
- Advising Royal Schiphol Group N.V. and Schiphol Real Estate B.V. in two recent deals as purchaser of strategic development areas in the vicinity of the Amsterdam Airport Schiphol.
- Concluding last year 10+ real estate acquisitions, in close cooperation with Urban Real Estate Partners (UREP), in capacity as asset manager on behalf of (a light industrial fund and an logistics fund of) Ares Management, in the Netherlands

Professional Qualifications

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

Prior Experience

Before Sebastiaan joined DLA Piper, he worked for one of the big four as an accountant.

Education

- Amsterdam School of Real Estate, Master Real Estate (MRE), 2019
- University of Rotterdam, Post-master, International indirect taxation, 2016
- University of Amsterdam, Tax law/Civil law, 2009

Memberships

- Dutch Association of Tax Advisors (*Nederlandse Orde van Belastingadviseurs*)
- The European Association for Investors in Non-Listed Real Estate Vehicles (INREV)
- Dutch Tax Lawyers Association (*Vereniging voor Belastingrecht advocaten*)
- AmCham (The American Chamber of Commerce in the Netherlands)

INSIGHTS

Publications

Supreme Court: Dutch RETT may be due on acquisition of self-storage company

16 April 2021

On April 16, 2021, the Dutch Supreme Court set aside the ruling of the Higher Court that the acquisition of the shares in an entity that primarily rents out storage space (i.e., self-storage entity) is not subject to Dutch Real Estate Transfer Tax (RETT).

Tax benefits due to lower WOZ assessment

15 February 2021

Property owners in the Netherlands will receive a property valuation assessment (WOZ assessment) from your municipality in the coming weeks. Critical review and objection against the WOZ assessment may result in (significant) reduction of taxes.

The impact on real estate transfer tax of Dutch lenders enforcing security rights

12 October 2020

The lockdowns imposed around the world as a result of the coronavirus pandemic have led to significant revenue losses for businesses and an inability to pay their obligations in a timely way. Currently, most Dutch lenders are discussing their options and the market is still characterized by leniency, with little enforcement taking place.

Dutch Budget Day 2020

16 September 2020

On Dutch Budget Day 2020, the Minister of Finance as per tradition announced the fiscal measures for the coming year. These new fiscal measures will have a significant impact on the Dutch real estate sector. This article provides an overview of the most important tax measures for the Dutch real estate sector.

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- International Tax Review, Dutch Supreme Court broadens VAT deduction for vacant properties, 2020
 - Vastgoedrecht, Aftrekbaarheid btw op instandhoudingskosten bij leegstaand pand, 2020
 - Investing in European Residential, 2020
 - International Tax Review, CJEU decision VAT exemption medical services and COVID-19, April 2020

Events

- Tax Developments in the Real Estate Sector, Training, 30 October 2019
- Tax Developments Climate Change, Seminar, 21 March 2019

NEWS

DLA Piper advises on the sale of Amsterdam Logistic Cityhub, the largest single-asset logistics deal in the Netherlands

23 August 2021

DLA Piper has advised on the EUR307 million sale of Amsterdam Logistic Cityhub (ALC) to CTP, a listed developer and operator of logistic real estate. The transaction is the largest single-asset logistics deal in the Netherlands to date.
