

Brazil Desk Email Bulletin Number 17

This email bulletin is issued by the Brazil Desk of Loyens & Loeff. It is intended to provide you on an ad hoc basis with news flashes or background information on topical corporate, finance and tax law issues in the Benelux.

Proposed changes to the 30% rule

The Netherlands Tax Budget 2012 contains a number of far-reaching changes regarding the 30% ruling. Recently, the draft provisions of the Dutch Wage-Withholding Tax Implementing Decree 1965 have been published, containing these changes. On November 7th, 2011, there has been a meeting between the permanent parliamentary committee for Finance and the State Secretary of Finance about the intended changes with respect to the 30% ruling. Below is an outline of the latest status regarding the most significant changes within the 30% ruling. Please note that these are still the draft provisions. In other words, once the legislation process has been finalized, the ultimate wording may be different.

[Read more](#)

Should you have any questions, please do not hesitate to contact us or visit our [Brazil Desk web page](#).

Michiel van Kempen
T: +31 10 224 63 96
E: michiel.van.kempen@loyensloeff.com

Jeroen Janssen
T: +31 20 578 54 00
E: jeroen.janssen@loyensloeff.com

Bart le Blanc
T: +31 10 224 66 53
E: bart.le.blanc@loyensloeff.com

Loyens & Loeff is an independent Benelux law firm with over 850 lawyers and offices in the main financial centres around the world. Loyens & Loeff combines an integrated corporate law, regulatory and tax practice.

In order to be able to give the best advice possible to our clients, Loyens & Loeff formed the Brazil Desk.

The members of the Brazil Desk strongly focus on Brazilian clients that invest or trade in Europe or other regions, as well as on international companies and financial institutions that want to expand their businesses to Brazil. In many cross border (including cross Atlantic) transactions, benefits can be derived by investing through the Benelux (Belgium, Netherlands and Luxembourg).

The team comprises members from various Loyens & Loeff practice groups. Members of the Brazil Desk visit Brazil three to four times a year.

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