

Heico Reinoud

Partner



Partner

Amsterdam

D +31 20 795 34 14

heico.reinoud@dentons.com

Overview

Heico Reinoud is a partner and a co-head of the Tax practice group in Amsterdam. Heico has a broad advisory experience in Dutch corporate income tax and dividend withholding tax planning, European tax law and international tax aspects of cross border transactions.

He advises real estate and private equity firms with respect to fund location and formation, structuring their investments and financing of their acquisitions. He assists pension funds and insurance companies with respect to Dutch dividend withholding tax refund procedures. Heico also advises multinationals with regard to mergers and acquisitions and internal reorganizations. He further assists his clients with obtaining advance tax rulings (ATR) and advance pricing agreements (APA) and negotiates on their behalf in tax disputes.

More recently, he has advised on matters concerning OECD's Base Erosion and Profit Shifting (BEPS), EU State Aid and Country by Country Reporting (CbCR).

Experience

Tax advice

- **Real estate fund:** Establishing a Dutch investment and service platform for a Johannesburg and Amsterdam listed real estate fund to invest in shopping malls in Central and Eastern Europe.
- **Real estate fund:** Providing tax advice to a Dutch shared service center of a Vienna and Amsterdam listed real estate fund and assisting them with in obtaining ATRs and APAs.
- **Communications company:** Advising on the sale and transfer of a satellite television service business from the Netherlands to Luxembourg, without triggering immediate taxation on goodwill and surplus value.
- **Private equity fund:** Providing tax advice to a Luxembourg private equity fund that invests through their Dutch investment and service platform in real estate in Spain, Italy and Greece.
- **Consumer good company:** Advising on the tax aspects of the acquisition and integration of a US and

Italian based multinational.

- **US-based multinational IT company:** Providing Dutch tax advice with respect to establishing a treasury center in Amsterdam.
- **French multinational:** Advising on the transfer of a trademark from the Netherlands to France, without triggering immediate taxation on the surplus value.
- **Real estate fund:** Serving as the tax advisor of a Johannesburg and Mauritius listed real estate fund that invests through their Dutch investment and service platform in real estate in Poland and the Czech Republic.
- **Financial institution:** Advising on the cross-border transfer of the seat of a financial institution from Curacao to Luxembourg and the subsequent cross-border merger into a Dutch affiliate of a Dutch bank.
- **Real estate fund:** Serving as the tax advisor of a South African listed real estate fund that invests through their Dutch investment and service platform in real estate in Portugal and Slovenia.
- **Real estate fund:** Dutch lead counsel to establish a Dutch treasury (group financing and cashpool) center for a Finnish listed real estate fund to issue bonds and provide loans to shopping malls in Sweden, Norway, Denmark and Estonia.
- **UK financial institution:** Providing tax advice with respect to security lending and total return swap transactions.
- **Automotive company:** Serving as lead counsel in an international restructuring and refinancing.
- **Dutch pension fund:** Providing tax advice with respect to investments in non-Dutch based real estate funds.
- **Tax insurance companies:** Issuing opinions with respect to the survival of Dutch tax losses upon the sale of shares, application of a Dutch real estate transfer tax exception, and the right to deduct related party interest expenses.

Tax litigation

- **Israel-based multinational:** Leading the court procedure to claim a Dutch fiscal unity between sister companies. The case is currently pending before the Dutch Supreme Court.
- **Dutch company:** Leading the court procedure to claim interest deduction with respect to bonds issued by a Dutch company to use the proceeds to invest in rented out logistic real estate.

Insights

- Co-author, "Multilateral Convention ratified by the Netherlands", *Tax Alert*, March 2019 (Dentons Boekel)
- "Dutch Supreme Court: no dividend tax on basis of most favored nation clause in tax treaty South Africa - Netherlands", *Tax Alert*, January 2019 (Dentons Boekel)
- Co-author, "Tax Alert January 2019", *Tax Alert*, January 2019 (Dentons Boekel)
- Co-author, "The Netherlands: Revised Tax Plan 2019", *Tax Alert*, October 2018 (Dentons Boekel)
- Co-author, "The Netherlands: Tax Plan 2019", *Tax Alert*, September 2018 (Dentons Boekel)
- Co-author, "Tax Alert: Mandatory disclosure rules in Europe", *Tax Alert*, June 2018 (Dentons Boekel)
- Co-author, "Main tax aspects of the coalition agreement 2017 - 2021 for business community", *Tax Alert*, October 2017 (Dentons Boekel)
- Co-author, "The Netherlands - Budget 2018 - Dividend withholding tax and non-resident taxation", *Tax Alert*, September 2017 (Dentons Boekel)

- Co-author, “Foreign Exchange Gains on Tainted Group Debt Exempt, Court Says”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 12/3/2012
- Co-author, “The Dutch Fiscal Unity Regime and EU Developments”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 29/8/2011
- Co-author, “De bevrijding van de aanmerkelijkbelangheffing van buitenlandse lichamen nabij?”, *Weekblad voor Fiscaal Recht*, 2011/1129
- Co-author, “(A)symmetrie bij de behandeling van valutaresultaten op 10a-schulden?”, *Weekblad voor Fiscaal Recht*, 2009/1010
- Co-author, “More Institutional Investors Are Entitled to Refund of Dutch Dividend Withholding Tax”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 27/7/2009
- “Structuring Private Equity Investments in the Netherlands”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 5/7/2007
- “Government to Introduce Tax Exemption for EU Shareholders”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 17/7/2006
- “Luxembourg Moves on Amended Parent-Subsidiary Directive”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 3/10/2005
- “The Tax and Legal Impact of Transferring a Company To or Out of Luxembourg”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 16/3/2005
- “Luxembourg Tax Office Clarifies Group Taxation Rules”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 22/11/2004
- “Luxembourg Adopts Venture Cap Bill, EU Interest and Royalty Directive”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 24/5/2004
- “Luxembourg Parliament Considers Amended Securitization Bill”, *Tax Notes International and Worldwide Tax Daily: News Stories*, 1/3/2004

Activities and Affiliations

Memberships

- Member, Dutch Association of Tax Advisors (NOB)
- Member, International Fiscal Association (IFA)

Prior and Present Employment

- Partner, Dentons Boekel Amsterdam (August 2017 - to date)
- Partner, Baker McKenzie Amsterdam (2009-July 2017)
- Senior Tax Manager, KPMG Meijburg Amsterdam (2007-2008)
- Senior Tax Advisor, Loyens & Loeff Luxembourg (2000-2006)
- Tax Advisor, Loyens & Loeff Amsterdam (1996-2000)

Areas of focus

Practices

- Real Estate
- Tax

Industry sectors

- Insurance
- Private Equity
- Financial Institutions