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Registration fee

Registration before 12 June 2015

Euro 475,00 (excluding VAT)

Registration from 12 June 2015

Euro 525,00 (excluding VAT)

Registration

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For further information please contact Erica Pasalbessy, MSc, Conference Manager

Cancellation policy

Cancellation in writing up to one month before the seminar will support an administrative charge of 15%. In case of cancellation prior to one month, the full fee is due but a substitute delegate may attend.



Tax treatment of emigrants from the Netherlands to Portugal and Spain. A Sunny Welcome in Portugal and Spain.

2 July 2015, Amsterdam

Both Portugal and Spain provide for beneficial individual income tax regimes for inward expatriates.

Since recently the Portuguese regime has even been improved, and also considering the absence of inheritance taxes and wealth taxation in Portugal the regime became very popular for internationally mobile persons. Its straightforward application and minimal requirements for access make it an attractive option for anyone seeking the combination of the Good Life and an efficient tax environment.

Spain has for Netherlands emigrants offered a literally Sunny Climate since long. Since the enactment of the Beckham law in 2005 also Spain has offered



a beneficial tax regime, be it with a more narrow application than the Portuguese system (introduced in 2009). The taxation of Spanish real estate, in particular for inheritance tax purposes, and rules regarding the emigration to Spain during the calendar year are in practice important attention points.

During this seminar relevant tax and other legal issues for emigrants from the Netherlands to Portugal and Spain will be dealt with, with special emphasis on high net worth individuals. The speakers are highly qualified and experienced in dealing with this type of issue in their daily practice.

The following issues will be dealt with:

- Income taxation of emigration from the Netherlands
 - The beneficial HNWI Income tax regime in Portugal
 - The Beckham Law in Spain
 - application of Netherlands – Portugal tax treaty after emigration
 - Real estate assets in Spain, either directly or through companies
 - Portuguese and Spanish inheritance tax situations regarding real estate

Date and location

Date: 2 July 2015

Place: Amsterdam

Venue: Rosarium

Speakers

- **Ricardo Da Palma Borges**, partner RPBA, Lisboa
- **Javier Fernández Cuenca**, partner PÉREZ-LLORCA, Madrid
- **Jules de Beer**, partner BLUELYN BV, Rotterdam

Chair

- **Rijkele Betten**, BETTEN INTERNATIONAAL FISCAAL ADVIES, Sint-Michielsgestel

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Programme of the seminar

10:00 – 10:05	Opening by Chairman
10:05 – 11:00	Netherlands tax treatment of emigrants to Portugal and Spain <ul style="list-style-type: none">• Exit taxes• Taxation of pensions• Taxation of Netherlands source income after emigration By Jules de Beer, BLUELYN BV, Rotterdam
11:00 – 11:45	Income tax issues in Spain <ul style="list-style-type: none">• The Beckham law• Introduction to the special regime• Conditions for application• Practical procedure By Javier Fernández Cuenca, PÉREZ-LLORCA, Madrid
11:45 – 12:00	Coffee break
12:00 – 12:45	Spanish tax issues <ul style="list-style-type: none">• Normal income and tax regime• Direct or indirect acquiring real estate• Inheritance tax issues regarding Spanish real estate By Javier Fernández Cuenca, PÉREZ-LLORCA, Madrid
12:45 – 13:30	Lunch
13:30 – 14:15	The Portuguese income tax regime <ul style="list-style-type: none">• Introduction to specific non-habitual regime• Conditions for application• Practical procedure• The ending of the regime period By Ricardo Da Palma Borges, RPBA, Lisboa
14:15 – 15:00	Portugal other tax issues <ul style="list-style-type: none">• Direct or indirect purchasing of real estate• Taxation of pension• Inheritance tax aspects of Portuguese real estate By Ricardo Da Palma Borges, RPBA, Lisboa
15:00 – 15:30	Coffee break
15:30 – 16:00	Comparison Portuguese with Spain system <ul style="list-style-type: none">• Several case studies By Ricardo Da Palma Borges, RPBA, Lisboa and Javier Fernández Cuenca, PÉREZ-LLORCA, Madrid
16:00 – 16:30	Questions from the audience
16:30 – 17:00	Drinks