

TYPE OF CLIENTS

- ▶ All forms of enterprises and businesses, incorporated or not, including partnerships, small and medium sized businesses, multinationals etc.
- ▶ Employees working in an international environment, expatriates, etc.
- ▶ High net worth individuals
- ▶ Not-for-profit organizations
- ▶ Investment and pension funds and investment companies

CREDENTIALS

International financing, bond issues, setting up of finance and holding companies, obtaining tax rulings on the tax treatment of finance- and international trading companies, securitization, immigration and emigration, setting up of trusts and foundations, major real estate transactions, international leasing and sale-lease back transactions (railroad material, aircraft and others).

PUBLICATIONS

- ▶ **Belgium in international tax planning**
Amsterdam, IBFD, 2004, pp. 530 (see www.ibfd.org). Second edition expected in 2007
- ▶ **The International Guide to the Taxation of Holding Companies**
Amsterdam, IBFD, looseleaf (see www.ibfd.org)
- ▶ **Handbook of government incentives**
("Handboek Subsidies"), Diegem, Kluwer/CED Samsom, looseleaf

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PROFILE

Vanhaute & Co is an independent tax law firm located in Antwerp and in Mechelen, with a representation office in Luxembourg. At the Belgian level the firm works in close co-operation with the Antwerp-based business law firm of Buntinx Berckmans Advocaten (BBA – www.bba.be). At the international level the firm is a member of the European network of independent European lawyers of IUROPE (www.iurope.eu) for civil and commercial law and of the European Tax Intelligence Network (ETIN) for international and foreign tax law.

AREAS OF EXPERTISE

We advise our clients in all areas of Belgian and international tax law. If and when required, we assist our clients in resolving tax disputes with Belgian and foreign tax authorities, both at the administrative level and at the judicial level (tax court). We do so in all areas of Belgian and international tax law, such as personal and corporate income tax, all areas of indirect taxation such as VAT, customs and excise duties, as well as local and environmental taxes. We also assist our clients in obtaining advance tax rulings (in Belgium and abroad) on any contemplated transaction. We carry out due diligences and legal and tax audits in the context of corporate take-over, mergers and other types of corporate reorganizations. We also assist our high net worth individual clients in their inheritance tax and estate planning.

PEOPLE

Vanhaute, Patrick Albert Albertine

Lawyer - Advocaat – Avocat

Master of Laws,
University of Leuven (KUL), 1978

Master in Comparative Law,
New York University (NYU), 1983

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Patrick A.A. Vanhaute is a tax lawyer and member of the Brussels bar. He has extensive international experience, having worked with the tax departments of the Federation of Belgian Enterprises (VBO/FEB), Price Waterhouse and De Bandt, van Hecke & Lagae.

Patrick Vanhaute was a partner with Loyens & Volkmaars and Loyens & Volkmaars & Vanhaute before founding his own law firm, which practises almost exclusively in international tax law.

From 1993 to 1997 Patrick Vanhaute was president of the Comité Fiscal of the Confédération Fiscale Européenne, the professional organization for tax practitioners in Europe. He has written extensively on both domestic and international tax issues and is a contributing author to IBFD's International Guide to the Taxation of Holding Companies (see www.ibfd.org).

Eckert, Peter Gerard Sylvia

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Master of Laws,
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Peter G.S. Eckert, who joined Vanhaute & Co in 2007, is a tax, company and commercial lawyer and member of the Antwerp bar. He holds an additional master degree in tax law.

Before joining the Antwerp bar association in the beginning of 2004, Peter Eckert worked as a tax and

legal consultant in an internationally oriented environment for several years. He contributed to the taxation part of an extensive looseleaf publication (Kluwer/CED Samsom), named "Handboek Subsidies" ("Handbook of government incentives").