## **Morning lecture: Residence of companies**

## 25 november 2015

Introduction - Prof. dr. Anne Van de Vijver (UAntwerpen, Antwerp Tax Academy)

Speakers - Prof. dr. Daniel Smit (Tilburg University) and Drs. Linda Brosens (UAntwerpen)

A company's tax residence determines the place where it is subject to worldwide taxation. This topic recently gained media attention due to companies possibly leaving Belgium for Luxembourg, the UK or other countries. Criteria to determine the company's tax residence may vary across countries. Prof. Smit and Drs. Brosens discuss the rules in the Netherlands and in Belgium.

The price for this morning lecture is €15. The price for both morning lectures in november 2015 is €25.

These lectures have been accredited by both IAB (2h) and OVB (2 legal points).