



1960  
1970  
1980  
1990  
2000  
2010  
2020  
2030

1965 Wet op de dividendbelasting

1967 Wet op de vennootschapsbelasting  
Deelnemingsvrijstelling

Rulingpraktijk

Uitgebreid belastingverdragennetwerk

2018 Wet spoedreparatie fiscale eenheid

2018 Wet bronbelasting  
Royalty's  
Renten  
+ Dividenden

2021

2024

1990 Parent Subsidiary Directive

2003

2003 Interest and Royalties Directive

2011

2013

2011 Common Consolidated Corporate Tax Base (CCCTB)

2016

2016

2021 Business in Europe: Framework for Income Taxation (BEFIT) ?

2021 Unshell: Preventing the use of shell companies for tax abuse

2024