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Flanders

How to Invest ? The Roadmap

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**International Taxation Conference
Mumbai, December 2008**



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How to invest ?

- **Need for a holding Company**
- **Directly in Flanders**
- **Through Mauritius / Luxembourg**



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Need for a holding Company

- **For organisational Purposes**
 - **central coordination of corporate tasks (marketing, finance, planning)**
 - **efficient pooling of resources**

- **Necessity of Tax Neutrality**
 - **taxes may have no impact on this function**
 - **totally tax neutral**



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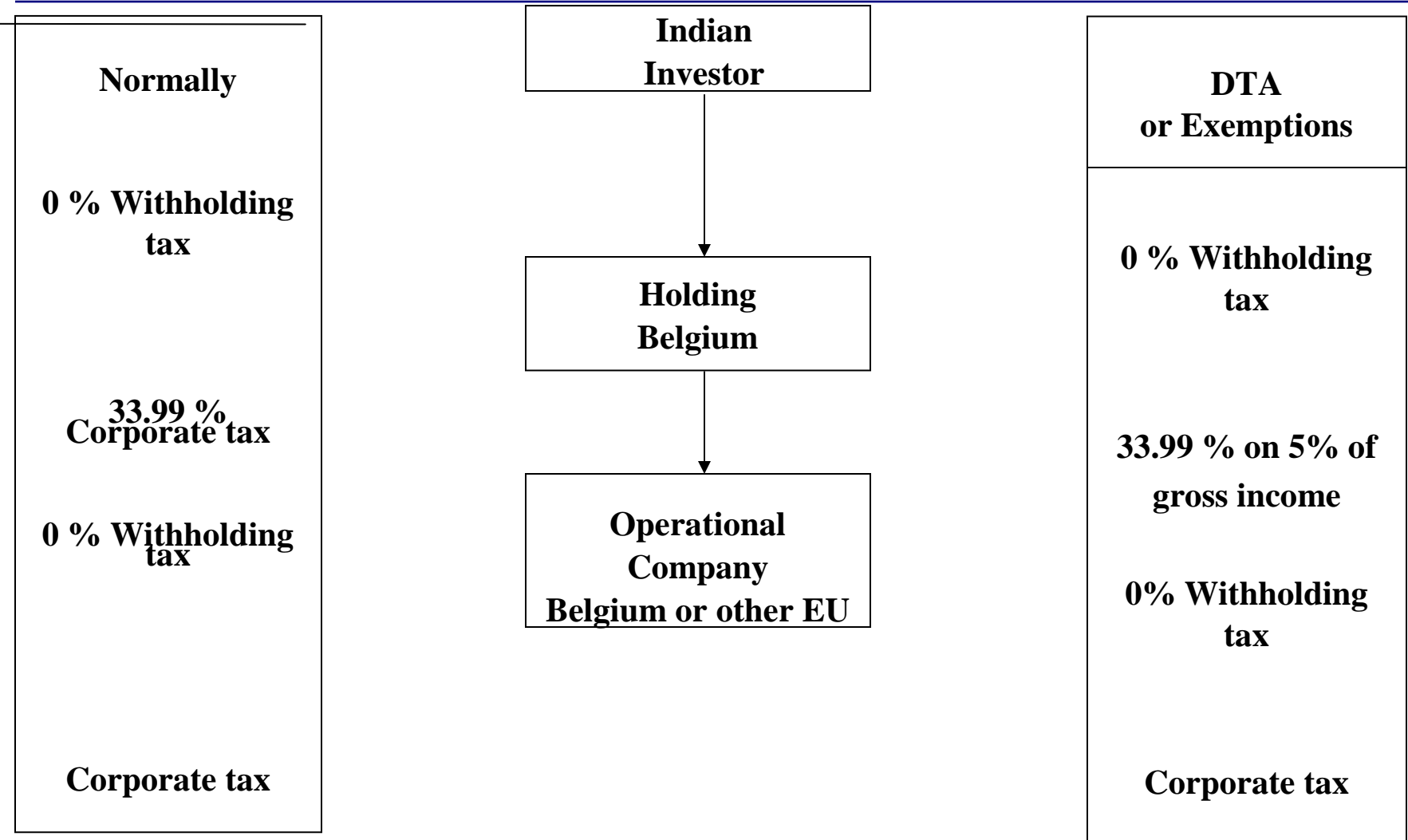
Directly in Flanders

- **Advantages**
 - **Simple structure**

- **Disadvantages**
 - **Taxation on 5% of all gross income**



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Through Mauritius / Luxembourg

- **Advantages**
 - **Best tax treatment**
 - **Basis for further diversification and investments**

- **Disadvantages**
 - **Need for additional corporate structures**



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GBL1 of Mauritius

- **Taxation : - 15 % corporate tax**
 - **deduction of foreign taxes paid**
 - **relief of 80 % of taxes due in Mauritius**
 - **no withholding taxes**

- **Advantages : Double Taxation Agreements (DTA) Network**



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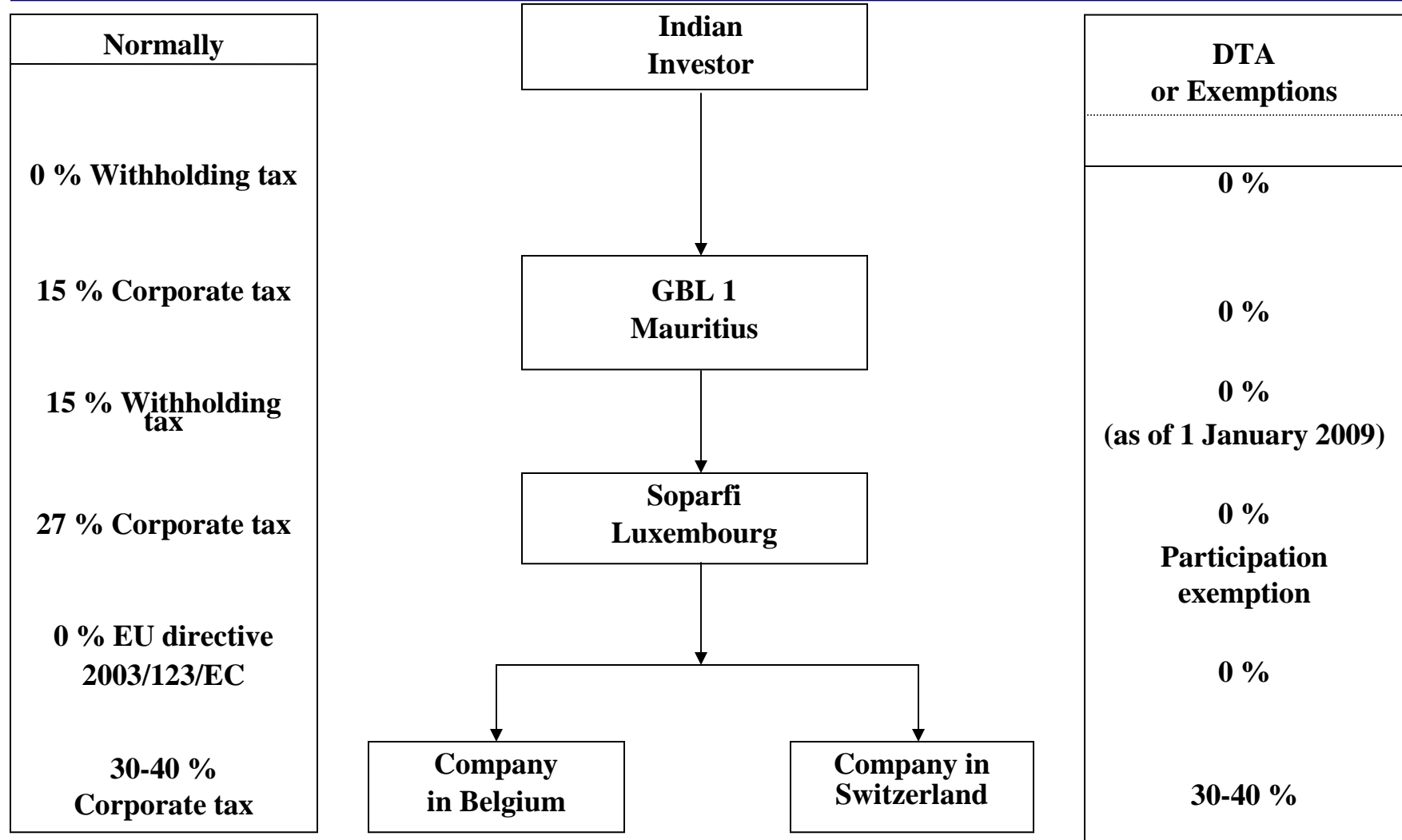
SOPARFI of Luxembourg

- **Taxation : - 27 % corporate tax**
 - participation exemption
 - no withholding tax with treaty countries**(1 Jan. 2009)**

- **Advantages : Double Taxation Agreements (DTA) Network**



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- **Independent**
- **Eleven years**
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