

KABINET KOK-II OVER DE KEUZE VOOR EEN FORFAITAIR SYSTEEM [MVT P. 6]

"Volgens het huidige fiscale inkomensbegrip zijn de reguliere opbrengsten van privé-vermogenbestanddelen (rente, dividend, huur) wel, maar de op dergelijke Vermogenbestanddelen behaalde vermogenswinsten niet belast. Dit leidt ertoe dat veel belastingplichtigen er naar streven vermogensrendementen zoveel mogelijk in de vorm van onbelaste vermogenswinst te genereren.

Als gevolg van de reikheid aan beleggingsvormen die op basis van het principe van onbelaste vermogensgroei worden aangeboden, kan het progressieve tarief betrakkelijk eenvoudig worden ontlopen. [...] De praktijk leert dat de hiervoor beschreven vorm van belastingbesparing maatschappelijk niet zwaar als onacceptabel, maar eerder als verstandig wordt beoordeeld. Hierbij is levers van belang dat de huidige progressieve belastingheffing van met name spaarende dikwijls als onredelijk zwaar wordt ervaren.

Als oplossing voor deze problematiek is gekozen voor een systeem waarbij inkomen uit sparen en beleggen forfaitair wordt bepaald op een vermogensrendement van 4% (forfaitair rendement) en wordt belast tegen een vast tarief van 30%. [...] In vergelijking met de bestaande wetgeving wordt daardoor meer recht gedaan aan het draagkrachtbeginsel. Ongeveert en ongelijks gebruik van aftrekposten wordt tegengegaan en vermogensrendementen worden effectiever in de belastingheffing betrokken. [...] Bij de rendementsheffing, verduwt het onderscheid tussen de belaste **inkomsten** en de **onbelaste vermogenswinsten**. De bestaande mogelijkheden voor belastingontwijking in deze sfeer worden via de forfaitaire benadering ingedamd. Er is daardoor niet alleen sprake van verbetering van de robuustheid van de grondslag, maar ook van verbetering op het vlak van draagkracht."



Wet Op De Vermogensbelasting 1964

Marco Cascella



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Wet op de vermogensbelasting 1964 H. S. Jansma, Nederland, 1987 **Netherlands Reports to the XIth International Congress of Comparative Law Caracas 1982** H. D'Oliveira, 2013-11-11 Last year I addressed the Netherlands Comparative Law Association with the following question Does Comparative Law Exist At All My intention then was to flog the dead horse of the merger of comparative law and the sociology of law In presenting this voluminous collection of Netherlands national reports to the eleventh congress of the International Academy of Comparative Law I feel my misgivings giving way to the suspicion that comparative law indeed exists Of course national reports do not as such prove the existence of comparative law It is the general reports together with the national reports which embody the comparative effort That is why the Netherlands Comparative Law Association took the initiative to propose the publishing of the materials on a subject to subject basis instead of publishing collections of national reports From a comparative legal point of view it is the topic that should form the basis of the publication and not the origin of the materials The general reporter for each topic should be prepared to take up the responsibilities of editing the volume and would have to be given the right to select those national reports which he considers to be useful both in regard to their quality and the relevance of the material to the basic problems in the questionnaire This proposal met with very favourable comments from the national committees and general reporters of some fifteen countries **Wet op de vermogensbelasting 1892, e.a** Netherlands, Jan de Willigen, T J Korthof, 1962* **Wet op de vermogensbelasting 1964** H. S. Jansma, J. H. G. Brenninkmeijer, 1964 **Capital Gains Taxation** Michael Littlewood, Craig Elliffe, 2017-08-25 Capital gains taxes pose a host of technical and political design problems and yet while the literature on the theory of capital gains taxation is substantial little has been published on how governments have addressed these dilemmas Written by a team of distinguished international experts Capital Gains Taxation addresses the gap in the literature it explains how a number of countries tax capital gains and the successes and pitfalls of these methods Reports of Cases Before the Court of Justice and the Court of First Instance, 2008 **Wet op de vermogensbelasting 1964**, 1965 **Introduction to Dutch Law** D. C. Fokkema, 1978 Handbook providing a general introduction to Dutch law in the English language covering the whole system in its different branches such as private law criminal law constitutional law fiscal law economic law labour law and international law **A Tax Globalist** Maarten J. Ellis, 2005 This Festschrift comprises 20 essays on a wide range of issues of International and European tax law written by friends and colleagues of Maarten J Ellis in honour of his academic work and presented on the occasion of his valedictory lecture held in Rotterdam on 17 March 2005 Staatsblad van het Koninkrijk der Nederlanden Netherlands, 1965 Verzameling Nederlandse Wetgeving, 2007 **Reports of Cases Before the Court of Justice and the Court of First Instance** Court of Justice of the European Communities, 2008 *Wet waardering onroerende zaken*, **Internationaal Belastingrecht. In Hoofdpijnen** Andy Cools, 2012 Dit handboek behandelt de directe belastingen met als uitgangspunt het

OESO Modelverdrag Dit modelverdrag vormt de basis van heel wat bilaterale gesprekken en verdragen De bespreking van dit verdrag geeft geregeld aanleiding tot een verwijzing en behandeling van Europees belastingrecht en zijn toepassingen Het handboek is dusdanig opgezet dat zowel de Belgische als de Nederlandse lezer er heel wat informatie en verwijzingen kan in terugvinden Zowel de rechtspracticus als de academicus zal zijn gading vinden in het werk *Wet inkomstenbelasting - IB (Wet IB 2001)* Nederland, 2015-11-30 *Wet inkomstenbelasting van 11 mei 2000* Informatie geldend op 01 03 2012 Nederland Wettenverzameling lokale belastingen W.C. Paans, International Journal of Law Libraries, 1973 **Wet op de vermogensbelasting 1964; bew. door T.J.Korthof**, 1965 **Reports of Cases Before the Court** Court of Justice of the European Communities, 2003 **Das niederländische Erbschaft- und Schenkungsteuerrecht** Michael Hoog, 1996 The Dutch inheritance and gift tax law An overview of the Netherlands inheritance and gift taxes and the tax base rates way of calculation and cross border relations

Unveiling the Energy of Verbal Artistry: An Emotional Sojourn through **Wet Op De Vermogensbelasting 1964**

In a global inundated with displays and the cacophony of immediate conversation, the profound energy and emotional resonance of verbal art usually diminish into obscurity, eclipsed by the regular onslaught of sound and distractions. However, located within the lyrical pages of **Wet Op De Vermogensbelasting 1964**, a charming function of fictional brilliance that pulses with organic feelings, lies an remarkable journey waiting to be embarked upon. Published by a virtuoso wordsmith, that mesmerizing opus instructions visitors on a mental odyssey, delicately exposing the latent possible and profound influence embedded within the elaborate web of language. Within the heart-wrenching expanse of this evocative evaluation, we will embark upon an introspective exploration of the book is key themes, dissect its interesting writing design, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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