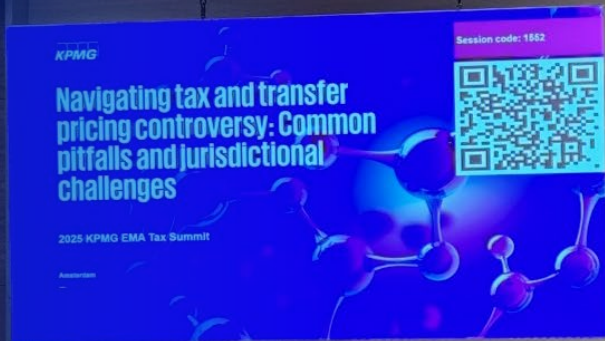




Meijburg & Co
Tax & Legal



December 2025



**If clients
engage us on
time, we can
make a real
difference"**

"Actually, we should've broken out the champagne", says Janneke Versantvoort, Partner at KPMG Meijburg & Co. Together with Rian Waaijer and Aldo Mariani she is the driving force behind the Tax Controversy & Litigation practice group (TC&L).

How to sum up 2025? A robust growth, due to the fact that more and more organizations are engaging us at an early stage in complex tax disputes. A conversation about a successful year, the importance of controversy expertise and the ambition to keep growing.

The sooner, the better

Part of this growth is the result of multidisciplinary cooperation within Meijburg, where you see that our team is more often asked to help with complex tax files. For Janneke this proves the value of their practice. “When we’re engaged early on to determine strategy and to bear in mind the rules governing a (potential) dispute, then we can ultimately do much more for the client.” “You may know tax legislation inside out, but controversy also involves codes of conduct and rules for dispute resolution.”

In some cases, a dispute can even be avoided. If it does turn into a dispute? Then clients don’t have to go in search of an external law firm. “As one of the Big Four, we’re also a law firm. However, once we’re on board, the client may not even get to that point. As Rian Waaijer, lawyer and Director, explains: But if they are in a dispute, we can also assist the client in court as specialists.” In short: whoever makes use of controversy expertise early on gets better results.



Intransigence versus cooperation

A trend that the team sees daily is the increasing intransigence of the Dutch tax authorities. Rian: “All our discussions are conducted very formally. It’s then not so much about the technical aspects, the content, but rather about the burden of proof.”

Janneke explains that the work is twofold. “You have the audits and the disputes, whereby you do indeed notice that the Dutch tax authorities are conducting themselves very formally. If you look at the avoidance of disputes, such as the APA, BAPA and MAP practice, you see that the Dutch tax authorities are often more cooperative.” As Rian explains: that difference is mainly due to the objective.

The role of the Dutch tax authorities in the audit stage is more one of monitoring and the focus is on enforcement. In proceedings aimed at avoiding double taxation, such as MAPS, there’s more room for finding common solutions.

Rules of the game more important than the content

The fact that the Dutch tax authorities are becoming more intransigent in audits, shows how crucial the role of the TC&L team is. Janneke: “It’s essential that the right members of the TC&L team are involved on time. Because if you don’t realize that the Dutch tax authorities are going to focus on the formal requirements and you focus more on the content of the dispute rather than the rules governing it, then important aspects may be overlooked.”

Rian warns that there is a real risk of focusing too much on content. “If a tax inspector won’t listen, then your best efforts will amount to nothing. In that case, you really have to know your rights. The Dutch tax authorities often win on the burden of proof question and not on the technical aspects. Knowing all the ins and outs of that and having a clear picture of it puts you in a stronger position.” Janneke and Rian’s message is therefore clear: in a dispute, ensure that you engage controversy expertise from the outset, not when it’s already too late.



Good connections abroad

Besides the human aspect, clients involved in disputes outside the Netherlands really benefit from the fact that the TC&L practice has a broad international network. This past year the team made a conscious effort to seek out important controversy practices in Europe, for example the United Kingdom. Janneke: "By teaming up with the best controversy professionals in the United Kingdom, we were able to help new clients together and the UK team was also able to do likewise."

The role Aldo Mariani, as Global Head of Tax Dispute Resolution & Controversy Services, plays in this is very important for the Dutch practice. Janneke: "Aldo has opportunities to promote our Dutch team internationally." Rian adds: "We know who we need to approach for what in which country. For example, if you want to initiate MAP proceedings in a certain country, the person you need to approach is not the same person you'd approach if you want to litigate there. We have good connections with all those groups in Europe and the rest of the world."

The best solution for the client

The success stories of this past year are diverse, ranging from a good MAP outcome and the developments in the interest on tax due proceedings to reaching a compromise with the Dutch tax authorities. Rian: "Ultimately, it's not about always obtaining a good decision in a procedure. It's all about finding the best solution for the client." Janneke agrees.

To remain market leader

This successful year is just a taste of things to come. Rian notes that tax controversy is a growth market. "It's here to stay." The political pressure to tackle tax avoidance will continue, which will only lead to more audits. As Janneke predicts: "The more audits that are initiated, the more work there is. I don't see that changing anytime soon."

Moreover, in recent years the Dutch tax authorities initiated a number of important court cases, which has made them more willing to litigate.

Making a difference

In a market where disputes are only increasing and the Dutch tax authorities are operating more formally, the TC&L team has been able to show in the space of one year that controversy expertise is indispensable. Rian: “What we’ve achieved is now becoming more tangible. No matter how intense the dispute, you always find a way to resolve it. You’re very solution-oriented. That’s what I like about this work.” Janneke agrees. “If clients engage us on time, we can make a real difference. We’re proud we’re able to do this on behalf of Meijburg.”

Contact Meijburg



Aldo Mariani

Partner, Attorney-at-law
Head of Global Tax Dispute
Resolution & Controversy
Services

Mariani.aldo@kpmg.com



Janneke Versantvoort

Partner, Meijburg & Co

Versantvoort.janneke@kpmg.com



Rian Waaijer

Director, Meijburg & Co

Waaijer.rian@kpmg.com

The information contained in this document is of a general nature and is not intended to address the specific circumstances of any particular individual or entity. Although we aim to provide accurate and up-to-date information, there can be no assurance that such information is accurate on the date it is received or that it will remain accurate in the future. No action should be taken on the basis of such information without first seeking professional advice and after a thorough examination of the specific situation.

Meijburg & Co is a Dutch partnership of private limited liability companies, is registered with the Trade Registry under number 53753348 and is a member of the KPMG global organization of independent entities associated with KPMG International Limited, a UK private company limited by guarantee. All activities performed and all services rendered by Meijburg & Co are subject to its general terms and conditions filed with the Dutch Chamber of Commerce. The general terms and conditions are available on the Meijburg & Co website (<http://www.meijburg.com/termsandconditions>) and will be supplied upon request.