



Sjoerd Sliedrecht

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Languages

- Dutch
- English

Education

- Vrije Universiteit Amsterdam: LL.M. Tax Law
(Specialisation: Direct Taxes)

About Sjoerd Sliedrecht

Sjoerd is a tax lawyer at AKD, who specialises in national, international and EU tax law concerning direct taxation, such as corporate income tax, (conditional) withholding taxes and personal income tax. At AKD, he primarily focuses on cross-border structuring and restructuring projects, the Dutch tax position of multinational enterprises and several other topics, such as mergers and acquisitions, Pillar II and tax compliance.

Sjoerd is currently writing his PhD thesis with the working title: *'The Effectiveness of the Principal Purpose Test in Shaping the Relationship Between Treaty Protection and Abuse Combatting in Tax Treaties'*, in which he assesses how and why various stakeholder considerations, such as business, tax and shareholder considerations assume a distinct interpretation and treatment in Dutch direct tax law, and how this distinction in interpretation and treatment aligns with relevant supranational standards and regulations.

Sjoerd graduated in Tax Law (direct taxation) from the Vrije Universiteit Amsterdam.

Sjoerd is currently a prospective member of the Dutch Association of Tax Advisers (*Nederlandse Orde van Belastingadviseurs*).