



EU Withholding Tax Discrimination Claims

GLOBETAX

GlobeTax can help investment and pension funds recover additional withholding taxes from EU Member States as a result of European Court of Justice (ECJ) decisions. In these cases, the ECJ has deemed it discriminatory to tax non-resident funds at a higher rate than equivalent domestic funds under the Free Movement of Capital principle.

By filing an EU discrimination-based claim, funds can reclaim significant withholding tax over and above any treaty entitlements recovered through relief at source or post-payable processes.¹

The GlobeTax Methodology

To pursue EU discrimination claims, GlobeTax will:

- Identify potential opportunities based on fund structure, jurisdiction, holdings, and case precedent;
- Perform cost-benefit analyses to gauge feasibility;
- Source and draft all documents and file claims with tax authorities or local custodians; and
- Manage appeals process with higher court, if necessary.

The GlobeTax Advantage



Aligned: GlobeTax services claims on a contingent fee basis²; clients pay no fees until claims are successfully recovered.



Comprehensive: GlobeTax handles claims based on double taxation treaties, domestic legislation, and case precedent, as well as protective claims from pending cases.



Experienced: GlobeTax boasts a 26-year history of successful global claim recovery for all types of beneficial owners; over 7.5 million claims are filed each year.



Global: GlobeTax maintains relationships with tax authorities and on-the-ground legal providers to remain abreast of all treaty changes, domestic law changes, legal cases, etc.

Main Jurisdictions in Scope



Austria



Finland



Netherlands



Spain



Czech Republic



France



Norway



Sweden



Denmark



Germany



Poland

¹ Eligibility and success of EU discrimination claims varies based on entity structure and filing market

² Claims that require escalation are subject to additional charges; certain minimums apply

GlobeTax.com

Info@GlobeTax.com