TABLE OF CONTENTS

01 PREFACE
Dirk Coveliers

LEGAL DOCTRINE

13 **Evelyne Paquet & Betsy Verriest**
The Belgian Specialised Real Estate Investment Fund – Practical outlook for investors

CAPITA SELECTA

48 **Christophe Coudron**
Taxe Caïman : nouvel Arrêté royal EEE clôture la discussion relative aux organismes de placement "fonds dédié" privés

RULING AND CASE LAW

55 **Olivier Hermand & Jean-François Pivont & Mathieu Protin**
FCP 19***bis CIR/92***, ton univers impitoyable ...

68 **Emilie Maes & Nick Van Gils**
Rechtbanken passen de algemene antimisbruik-bepaling toe op kapitaalverminderingen aan natuurlijke personen in dossiers over 'interne meerwaarden'

90 **Matthieu Possoz**
Split sale

97 **Bart de Cock**
Belastbaar tijdstip buitenlandse dividenden: inschrijving op Belgische rekening?

106 **Dirk Coveliers**
Taxe belge sur les opérations de bourse

COLOPHON

EDITOR-IN-CHIEF
Dirk Coveliers

EDITORS
Jean Baeten
Yves Bocquet
Antoine Dayez
Rodolphe de Pierpont
Olivier Hermand
Philippe Hinnekens
Alain Huyghe
Vincent Ingham
Roger Kaiser
Axel Laga
Nicolas Lippens
Caroline Maes, secretary
Emilie Maes
Laurence Pinte
Alessandra Sala
Paul van Eesbeeck
Henk Verstraete

AUTHORS
Christophe Coudron
Dirk Coveliers
Bart de Cock
Olivier Hermand
Emilie Maes
Evelyne Paquet
Jean-François Pivont
Matthieu Possoz
Mathieu Protin
Nick Van Gils
Betsy Verriest

PUBLISHER
KnopsPublishing
Kerkstraat 108, 9050 Ghent

EDITORIAL SECRETARY
info@KnopsBooks.com
09 233 34 20
www.knopsbooks.com
www.jubel.be

2018. All rights reserved for KnopsPublishing. No part of this publication may be reproduced, stored in a retreval system or transmitted in any form or by any means, without the prior permission in writing from the publisher.